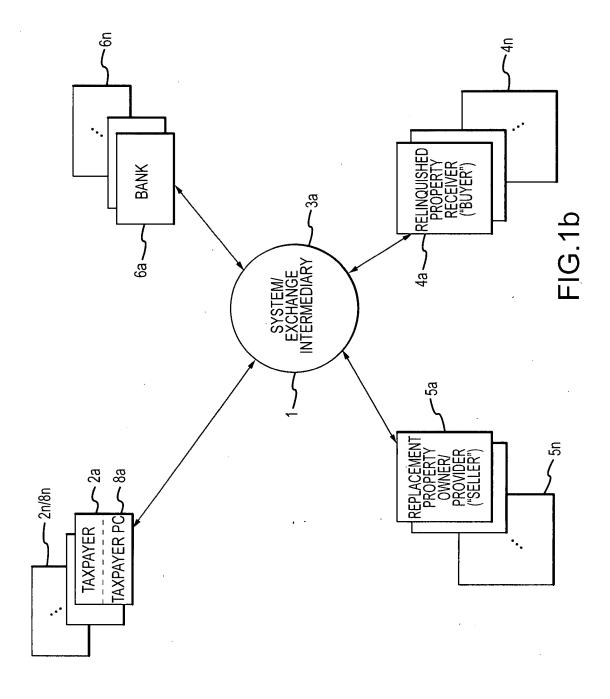
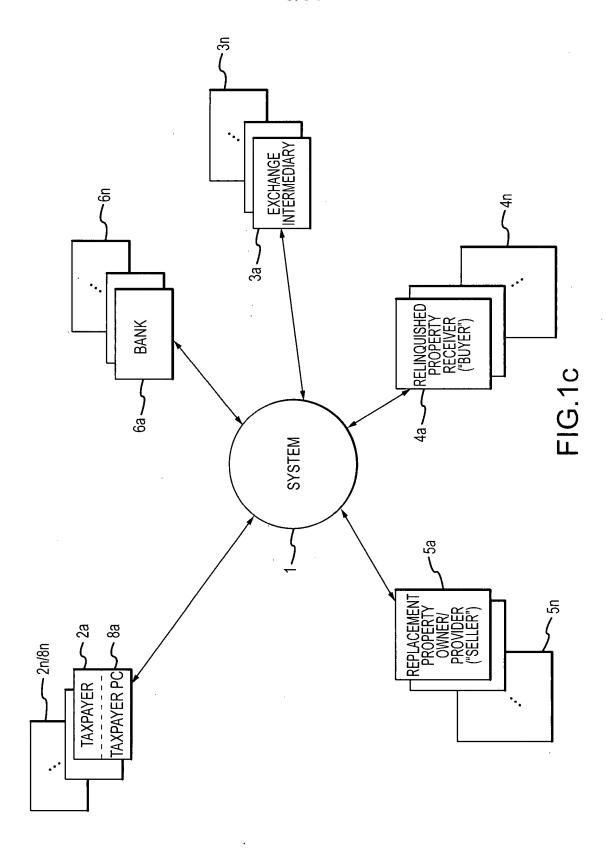
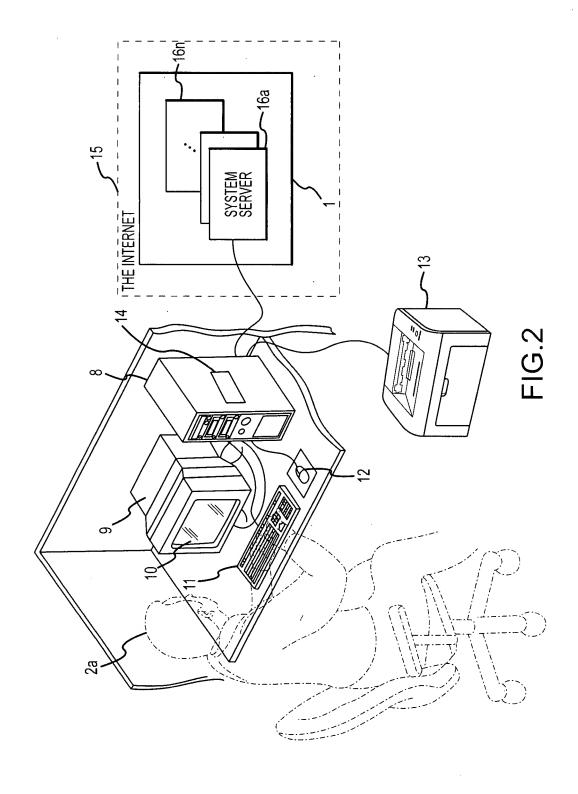


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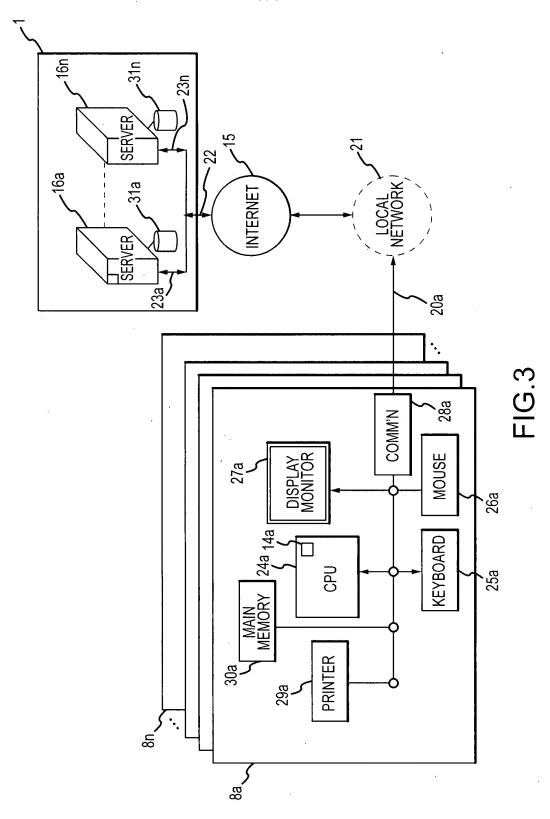


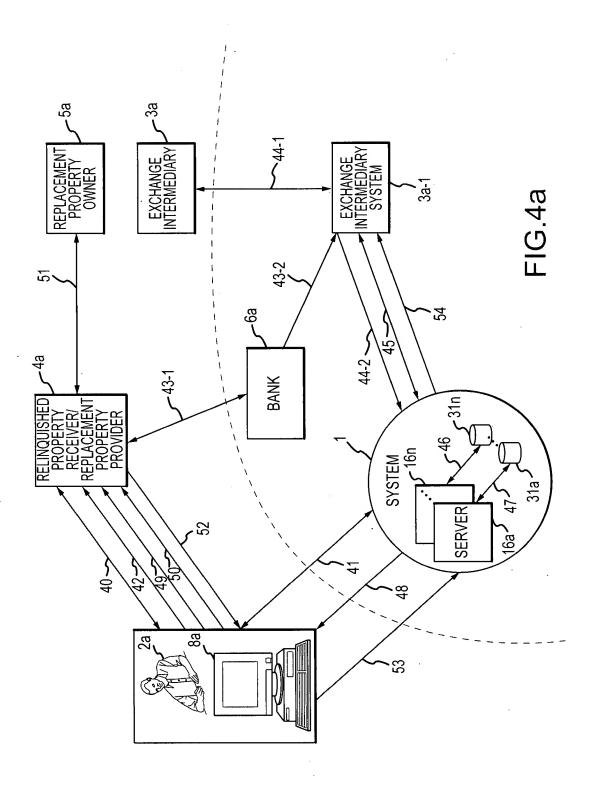
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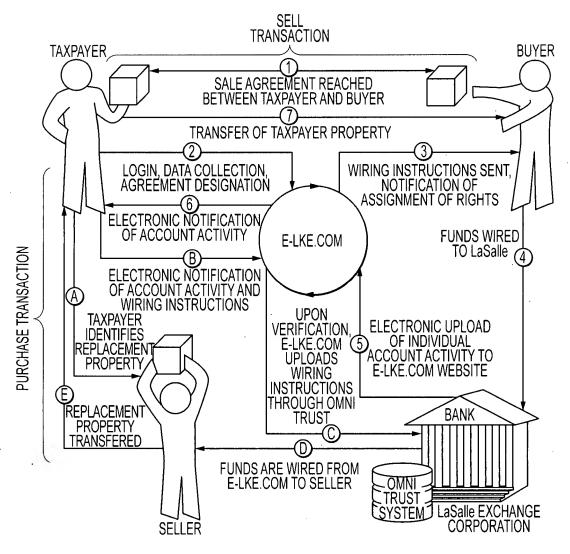








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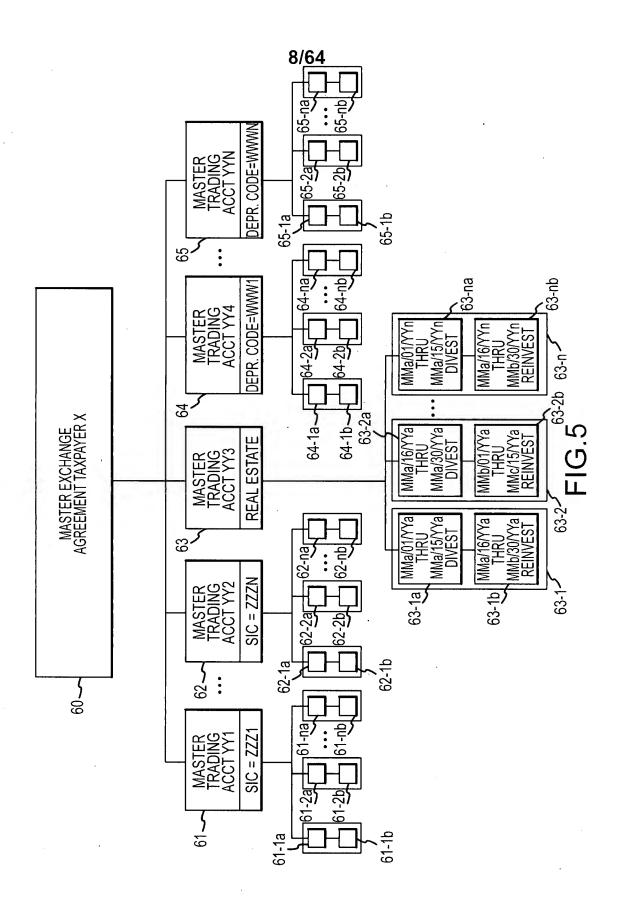
LEGEND:

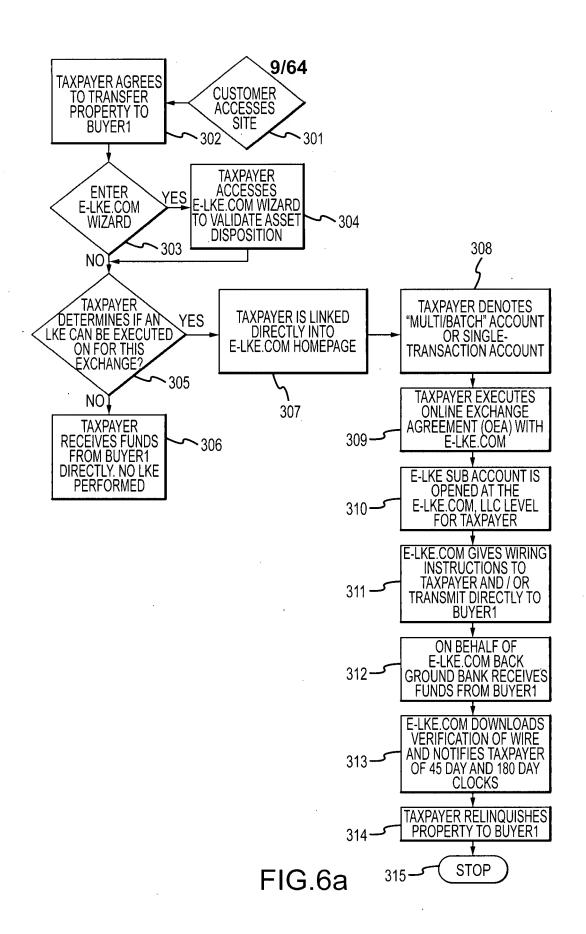
STEPS 1-6 LOGIN, DATA COLLECTION, AND ORIGINAL SALES AGREEMENT SET-UP OCCURS PRIOR TO 45 DAY WINDOW

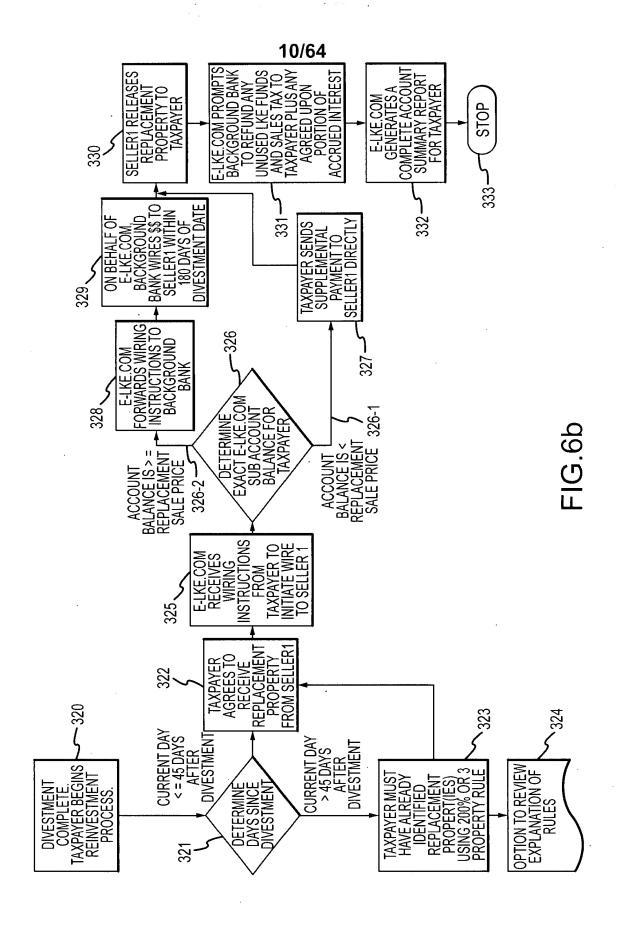
STEP 7 INITIATES THE 45 DAY WINDOW

STEPS A-F OCCUR DURING 180 DAY REPLACEMENT WINDOW

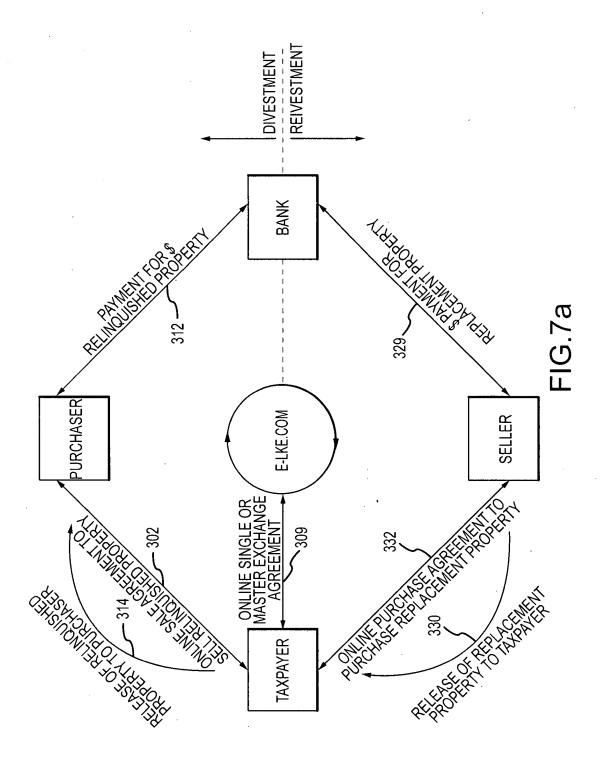
FIG.4b



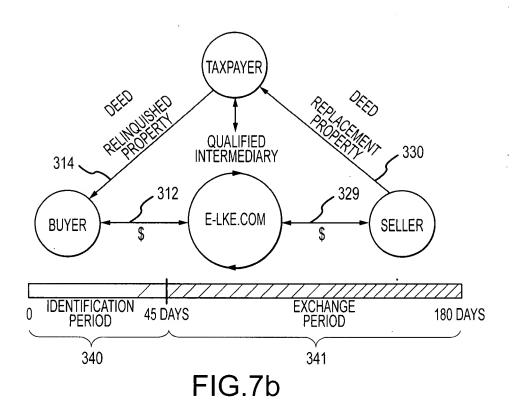




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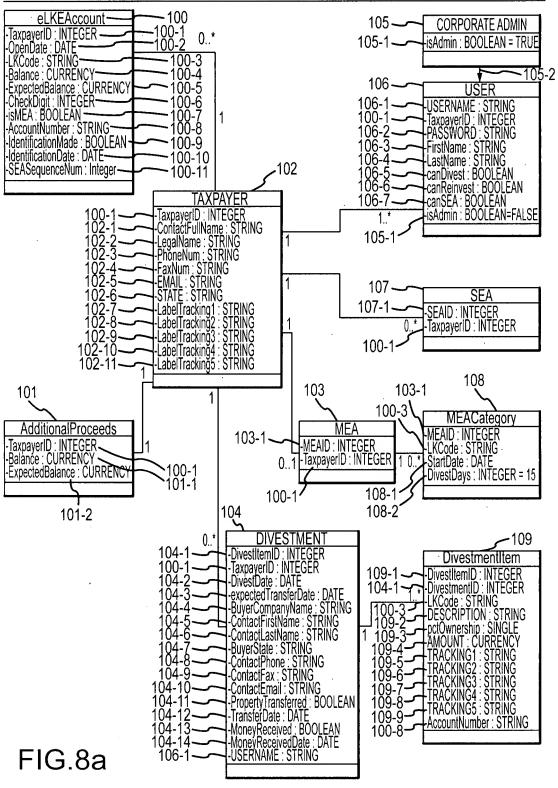


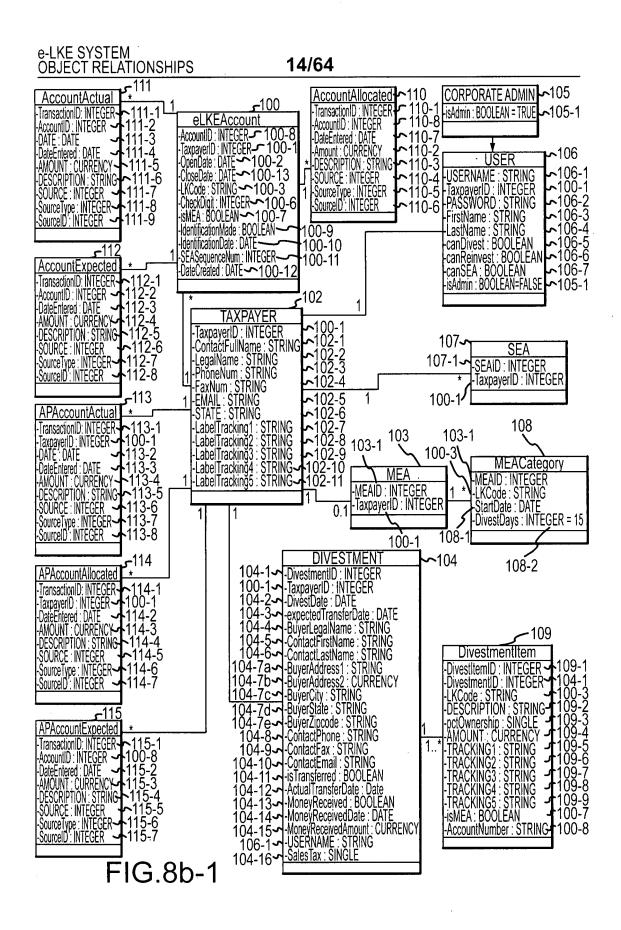
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#### e-LKE OBJECTS - REINVESTMENT

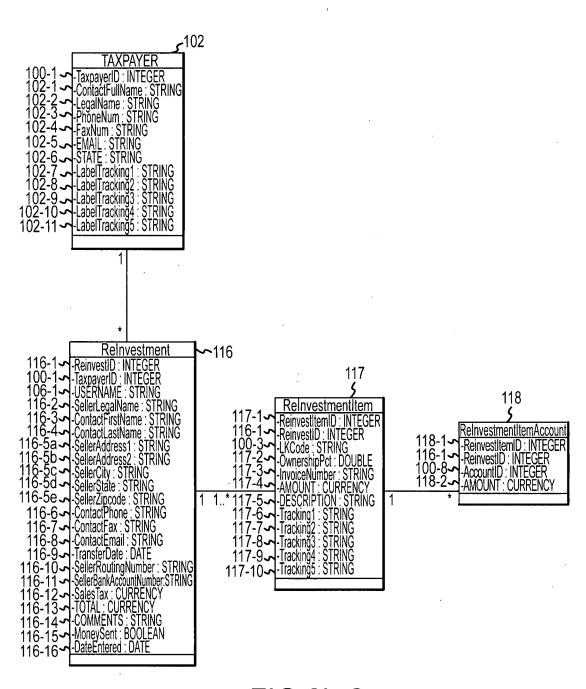


FIG.8b-2

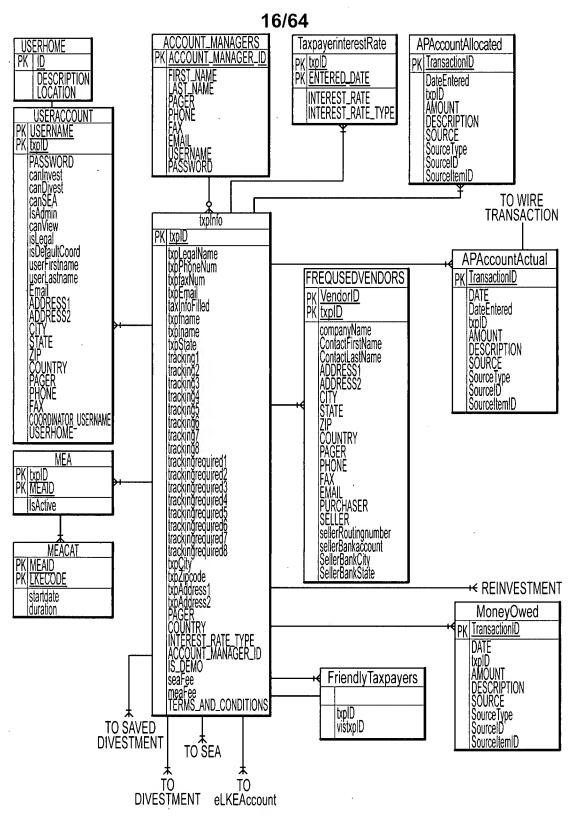
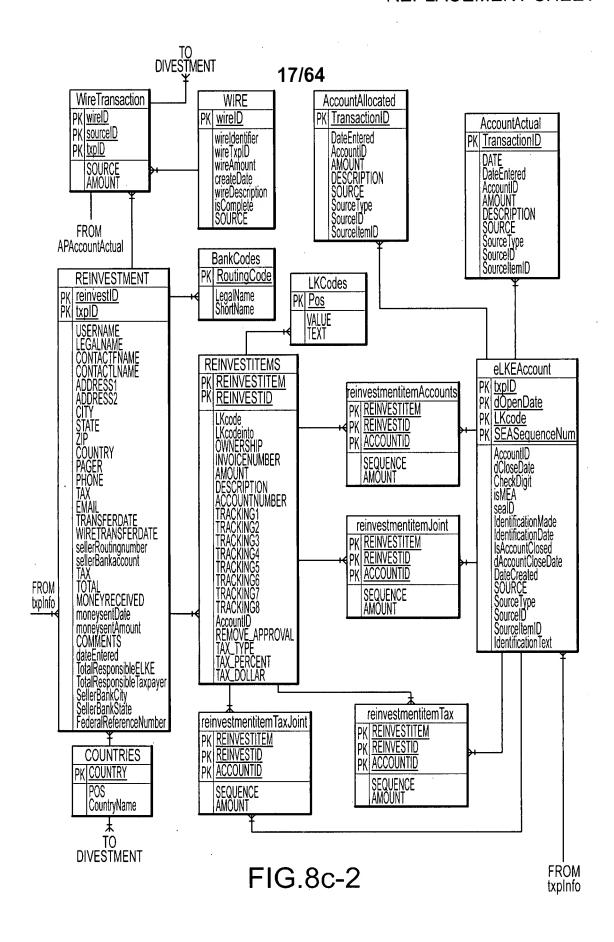
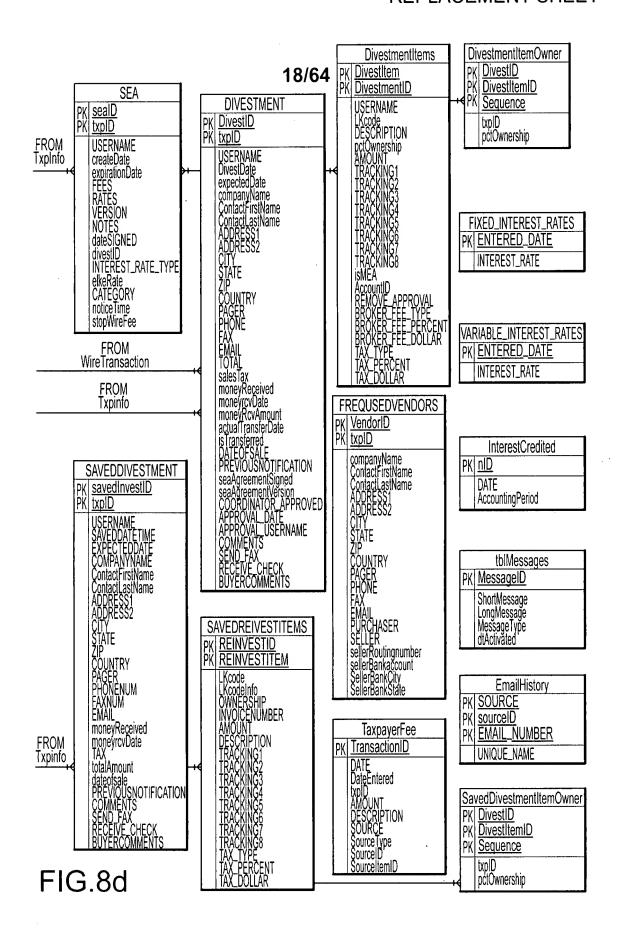
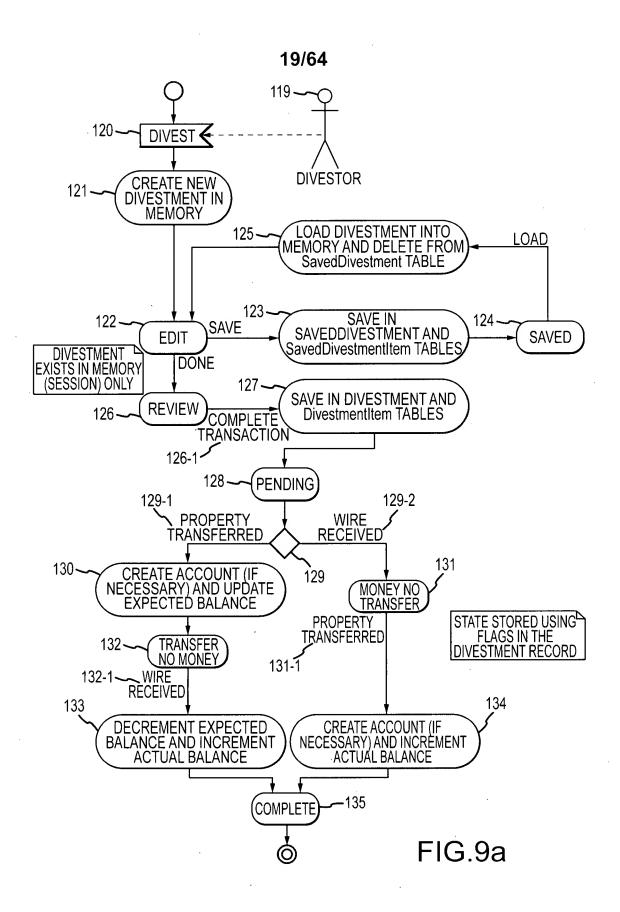
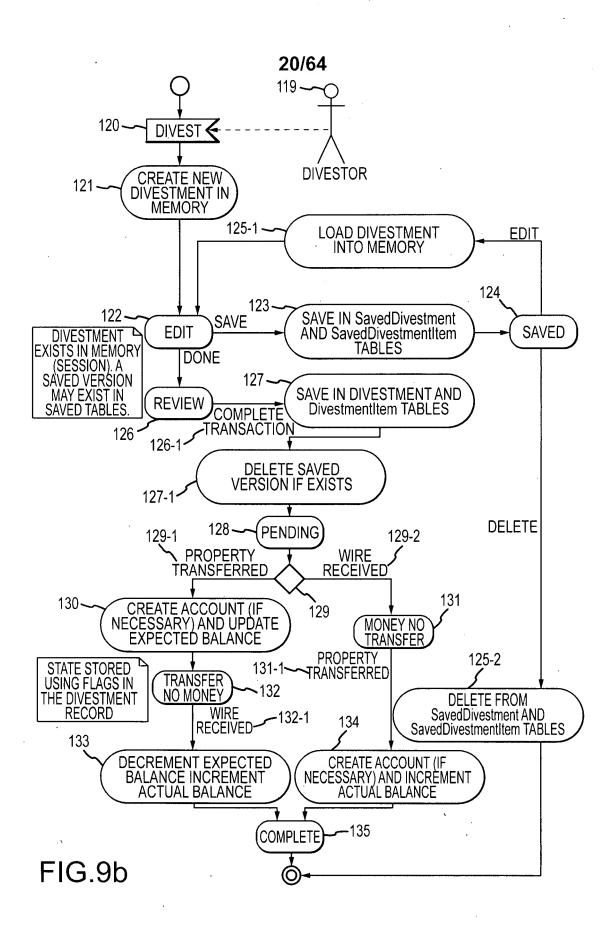


FIG.8c-1

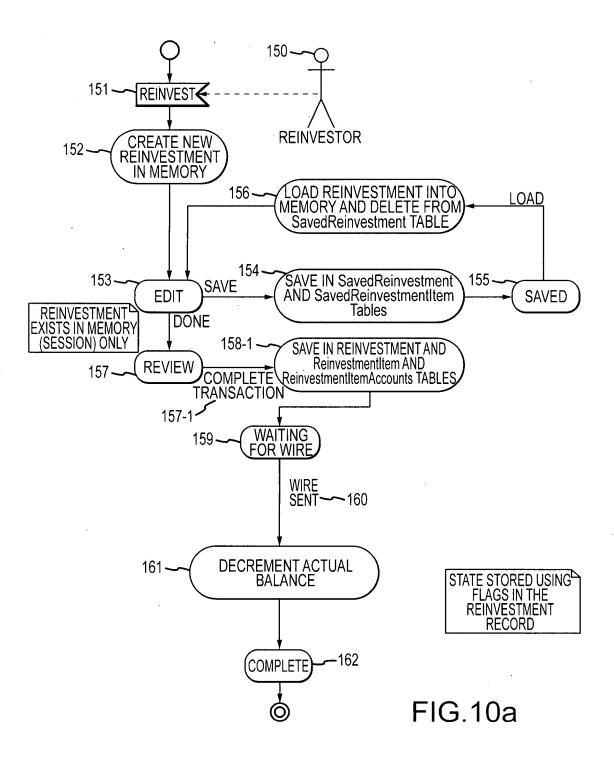








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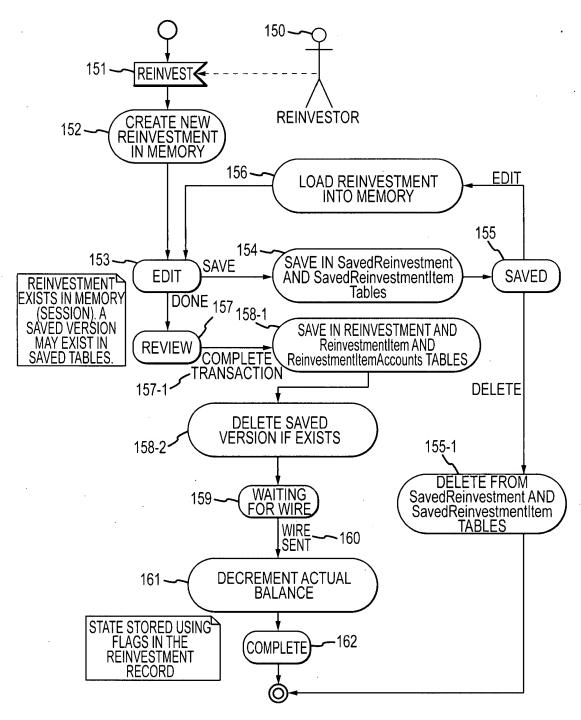
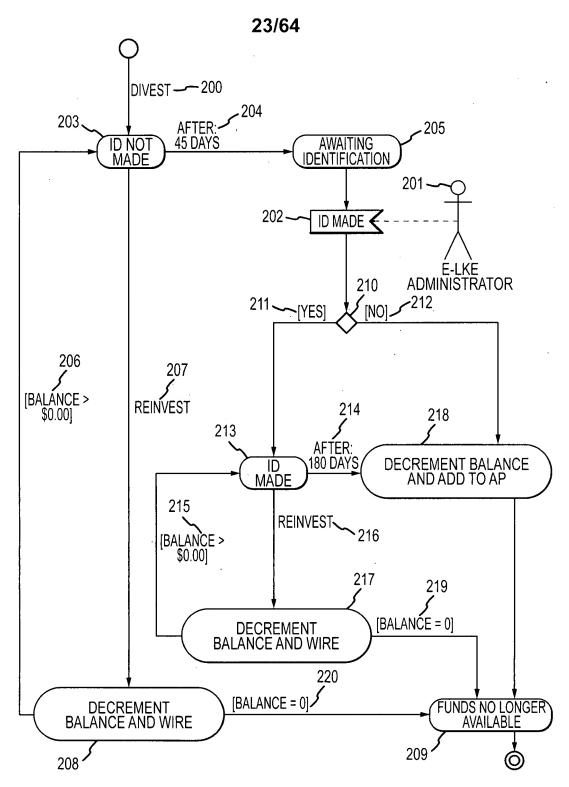


FIG.10b



**FIG.11** 

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#### E-LKE eLKE ADMINISTRATOR USE CASES

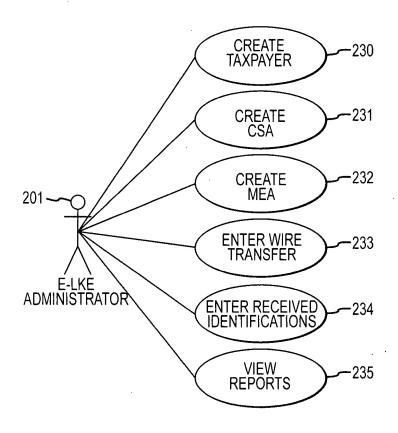
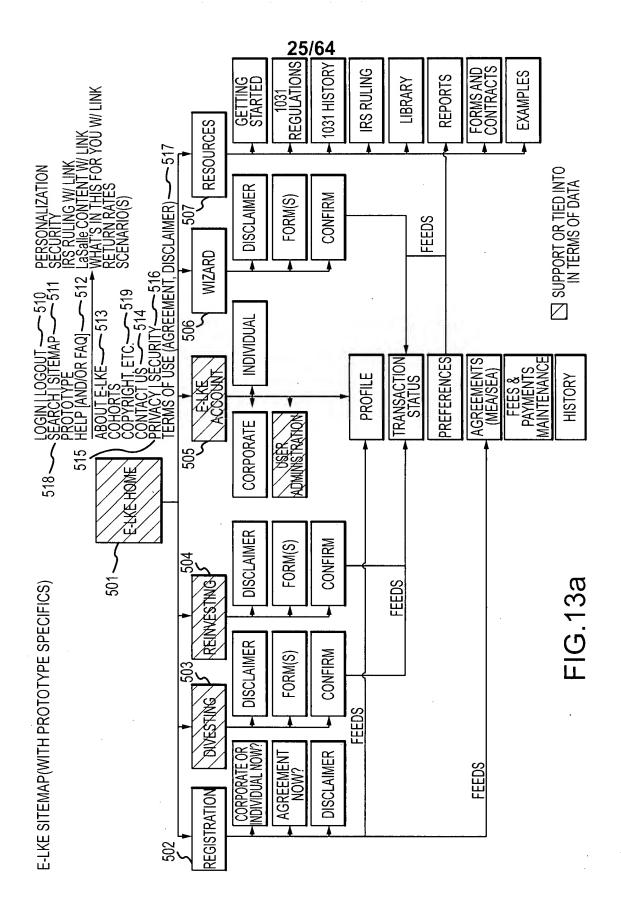
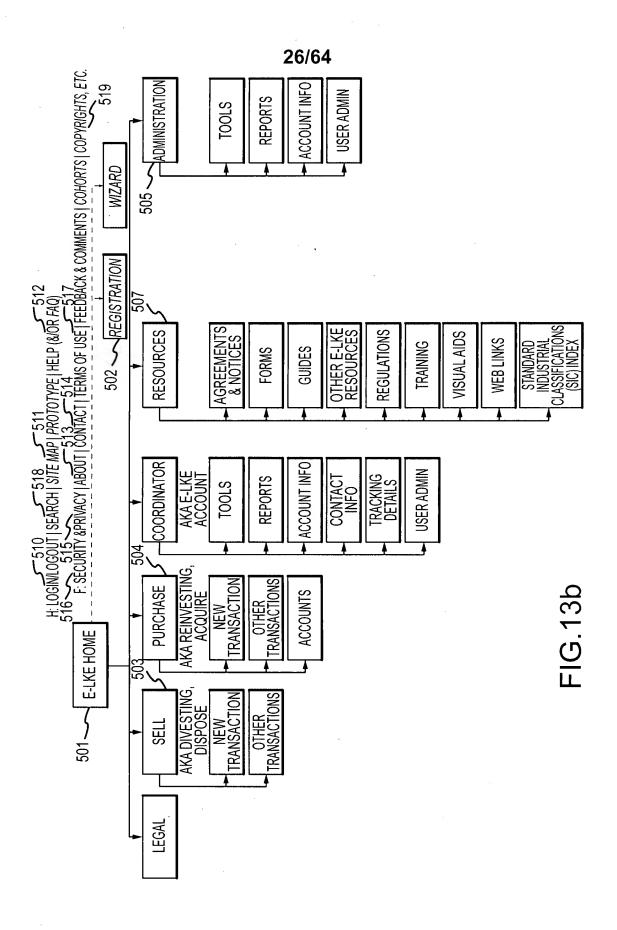


FIG.12





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FIG.14

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1000	CLICK HERE FOR MORE INFORMATION ON HOW TO LOGIN!	
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YOU MAY ACQUIRE A USERNAME AND PASSWORD DIRECT APPROVED ADMINISTRATOR OF YOUR COMPANY. IF YOU I WHO YOUR ORGANIZATION'S ADMINISTRATOR IS, PLEASE OR ##ELKE_ADMINPHONE## FOR HELP.	TLY FROM E-LKE.COM, OR YOU MAY WORK THROUGH AN HAVE NOT USED E-LKE.COM BEFORE, OR DO NOT KNOW CONTACT ##ELKE_ADMINNAME## AT <u>ADMIN@E-LKE.COM</u>	
USERNAME HELP	627	
A USERNAME IS REQUIRED FOR ALL OF OUR CUSTOMER. WE USE Y IDENTIFICATION NUMBER, TO ENSURE THE HIGHEST LEVEL OF SEC	OUR USERNAME, ALONG WITH YOUR PASSWORD AND TAXPAYER CURITY. 628	
ARE YOU NEW TO E-LKE.COM? PLEASE CONTACT OUR ACCOUNT M ##ELKE_ACCOUNTPHONE## TO FIND OUT MORE ABOUT USING E-LY USERNAME, SHOULD BE DIRECTED TO <u>ADMIN@E-LKE.COM</u> OR ##E	ANAGER AT ACCOUNT@E-LKE.CÓM OR  (E.COM. ALL OTHER OBSTACLES, INCLUDING A FORGOTTEN \$  LKE_ADMINPHONE## BACK TO TOP	
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FIG.15

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WELCOME, XXX, YOU ARE CURRENTLY ON YOUR SALE TRANSACTIONS SUMMARY. THIS PAGE LISTS ANY TRANSACTIONS YOU HAVE SAVED (TO MODIFY, ADD TO, OR DELETE); ANY PENDING TRANSACTIONS (WAITING FOR THE PHYSICAL TRANSFER OF PROPERTY AND RECEIPT OF PROCEEDS); AND COMPLETED TRANSACTIONS (SALE TRANSACTIONS SUBMITTED, PROPERTY TRANSFER CONFIRMED, AND PROCEEDS RECEIVED), EACH SALE TRANSACTION WILL APPEAR AUTOMATICALLY UPON SUBMISSION TO E-LKE.COM	
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FIG.17

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SUMMARY OF YOUR SALE TRANSACTIONS	XYZ COMPANY 77777777 PERSONNAME]	:
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SAVED (TO MODIFY, ADD TO, OR DELETE); ANY PENDING TRANSACTIONS (WAITING FOR THE RECEIPT OF PROCEEDS); AND COMPLETED TRANSACTIONS (SALE TRANSACTIONS SUBMITT PROCEEDS RECEIVED), EACH SALE TRANSACTION WILL APPEAR AUTOMATICALLY UPON SU	: PHYSICAL TRANSFER OF PROPERTY AND TED: PROPERTY TRANSFER CONFIRMED, AND	
PROCEEDS RECEIVED), EACH SALE TRANSACTION WILL APPEAR AUTOMATICALLY UPON SU	BMISSION TO E-LKE.COM	-633
	CREATE A NEW SALE TRANSACTION ◆	-000
SAVED SALE TRANSACTIONS —— 630		
SAVED SALE TRANSACTIONS WILL APPEAR HERE AUTOMATICALLY UPON SUBMISSION. A SA	AVED SALE TRANSACTION IS AN E-LKE.COM	
EXCHANGE THAT YOU CREATED AND CHOSE TO SAVE UNTIL A LATER TIME. YOU MAY ACCE	SS SAVED SALE TRANSACTIONS FOR REVIEW, ND OF EACH RECORD LISTED, ONCE YOU	
SAVED SALE TRANSACTIONS WILL APPEAR HERE AUTOMATICALLY UPON SUBMISSION. A SA EXCHANGE THAT YOU CREATED AND CHOSE TO SAVE UNTIL A LATER TIME. YOU MAY ACCE UPDATE, OR DELETE AT ANY TIME BY CLICKING ON THE EDIT LINK THAT APPEARS AT THE E COMPLETE AND SUBMIT A SAVED SALE TRANSACTION, IT APPEARS AS A PENDING SALE TR	ANSACTION.	
PENDING SALE TRANSACTIONS——— 631		
PENDING SALE TRANSACTIONS WILL APPEAR HERE ALITOMATICALLY A PENDING SALE TRAN	NSACTION IS AN E-LKE COM EXCHANGE THAT	
IS SUBMITTED AND WAITING FOR A CONFIRMATION THAT THE PHYSICAL TRANSFER PROPER THE ESCROW ACCOUNT FROM YOUR BUYER, YOU MAY ACCESS PENDING SALE TRANSACTION.	RTY OCCURED AND MONEY IS RECEIVED INTO	
LINK THAT APPEARS AT THE END OF EACH TRANSACTION LISTED. TO ACKNOWLEDGE THAT	THE PROPERTY HAS BEEN TRANSFERRED OR	
LINK THAT APPEARS AT THE END OF EACH TRANSACTION LISTED. TO ACKNOWLEDGE THAT TO CHANGE THE EXPECTED TRANSFER DATE. CLICK THE TRANSFER LINK. ONCE YOU CONFPROPERTY OCCURED, AND E-LKE COM RECEIVES YOUR PROCEEDS INTO THE ESCROW ACC	-IRM THAT THE PHYSICAL TRANSFER OF COUNT. THE SALE TRANSACTION COMPLETED	
AND WILL APPEAR AS A COMPLETED SALE TRANSACTION.		
LAST 30 DAYS COMPLETED SALE TRANSACTIONS — 632		
658 659 666 645		
SORT BY SALE # UPDATE VIEWALL D		. ]
	)	11
USER SALE# PURCHASER CONTACT TRANSFER D	NATE TOTAL SALE VALUE RECEIVED	656
PERSONNAME 1001 SOME INDUSTRIAL NAME LASTNAME 9/18/2000	\$125,000.00 YES VIEW	
	643	
640 <u>Security</u> <u>Privacy</u> <u>About E-lke.com</u> <u>Contact E-lke.com</u>	1 TERMS OF USE PATENTS 649 657	′ Ц
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FIG.19

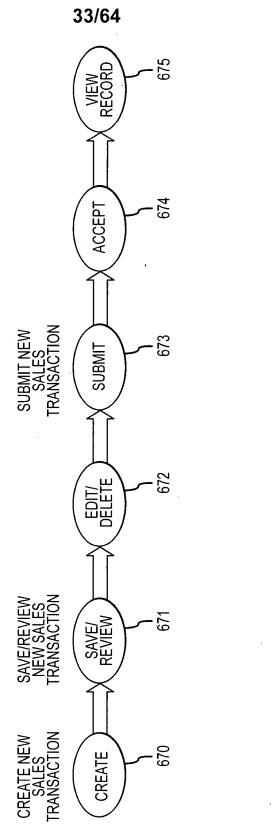


FIG.20

E-LIKE.COM - LIKE-KIND EXCHANGES FOR THE NEW MILLENNIUM! - MICROSOFT INTERNET EXPLORER	
	K\$>> ₽∃
ELECTRONIC LIKE KIND EXCHANGES HOME   LOGOUT   SEARCH   SITEMAP   HELP	
E-LIKE.COM SELL PURCHASE [E-LKE COORDINATOR] WIZARD [RESOURCES]	
THE DELIANING TO SEND WIDE TODAY ALLAND	
HOME >> SALE TRANSACTION SUMMARY >> CREATE A NEW SALE TRANSACTION  TIME REMAINING TO SEND WIRE TODAY 1H ON XYZ COMPANY 7777777777	<b>√</b> ∏
CREATE A NEW SALE TRANSACTION PERSONNAME	612
PURCHASER INFORMATION 721—* INDICATES REQUIRED.	
SELECT A PURCHASER WITH WHOM YOU'VE TRANSACTED BEFORE: SELECT PURCHASER—I (LOAD (D)	
IF THE PURCHASER IS NOT LISTED, ENTER THEIR INFORMATION BELOW.	
*COMPANY NAME: 683 680 681 682	
CONTACT NAME: FIRST: LAST: 685	
*ADDRESS 1: 684 686	
ADDRESS 2: - 721   - 687	
*CITY: STATE: FIF *ZIP CODE: 691	
*PHONE NUMBER: \$\( \bigcup \bi	
*FAX NUMBER: / / (L) 693 689	
*CONTACT EMAIL ADDRESS:	
SALE TRANSACTION DETAILS	
*PROVIDE THE EXPECTED PROPERTY TRANSFER DATE (MMM,DD,YY):[SEPT=126], 120001=1 > 695	
NOTIFICATION OF ASSIGNMENT OF RIGHTS HAS PREVIOUSLY BEEN MADE TO PURCHASER.	
\ 'PROVIDE THE DATE OF THE SALE AGREEMENT WITH THE PURCHASER (MMM,DD,YY): SEPT 261, [2000]       \ (2000]       \ (2000) <td></td>	
SALE ITEMS	
(COORDINATOR TO ASSIGN	
MORE ABOUT THIS CODE	13
STATE: ZUSCITY: ZUSCI	
PRODNO: 706 TRACKING 4: 710 TRACKING 5: 702 TRACKING 6: 711	
TRACKING 7: 708 TRACKING 8: 712	
SURTOTAL: \$0.00—713	
000101112 \ \(\psi.00\)	
*SALES TAX AMOUNT: \$(0 ) 714 716  *TOTAL SALE AMOUNT: \$0.00 - 715	
TO UPDATE THE TOTAL, CLICK THIS BUTTON TO CALCULATE ©	o
718 720 ADD ANOTHER ITEM ©	<b>)</b>
CANCEL ⊗ SAVE FOR LATER → REVIEW TRANSACTION →	
SECURITY PRIVACY ABOUT E-LKE.COM CONTACT E-LKE.COM TERMS OF USE PATENTS 717	Ц
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FIG.21

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⇔•⇔•○回函 Qョ○ 퉣•魯□•冒  LINKS WYW.SUPERCRAWLER.COM-IT'S SUPER!-HOME			
ADDRESS[HTTP://206.168.187.194/HTML/DIVESTING_FRAME.ASP	TBAR.COM		
ELECTRONIC HOME   LOGOUT   SEARCH   SITEMAP   HELP			
LIKE KIND EXCHANGES			
E-LIKE.COM SELL PURCHASE E-LKE COORDINATOR WIZARD RESOURCES			
HOME >> SALE TRANSACTION SUMMARY >> CREATE A NEW SALE TRANSACTION  TIME REMAINING TO SEND WIRE TODAY OH OM XYZ COMPANY 777777777			
PERSONNAME	Π̈́		
DATE OF SALE AGREEMENT CANNOT BE GREATER THAN THE PROPERTY TRANSFER DATE			
IF THE PURCHASER IS NOT LISTED, ENTER THEIR INFORMATION BELOW.* INDICATES REQUIRED.			
[PURCHASER INFORMATION   SELECT PURCHASER WITH WHOM YOU'VE TRANSACTED BEFORE: [—SELECT PURCHASER—I ▼] (LOAD ●)			
*COMPANY NAME: ITUV COMPANY			
*CONTACT NAME: FIRST: [XYZ LAST: [SMITH]			
*ADDRESS 1: 1234 YYY AVE			
ADDRESS 2:			
*CITY: YYY *STATE: XX ▼ *ZIP CODE: 1999999			
*PHONE NUMBER: (1999 ) 1999 - 19999			
*FAX NUMBER: (1999 ) 1999 - 19999			
*CONTACT EMAIL ADDRESS: ANEMAIL@EMAILADDRESS.COM			
SALE TRANSACTION DETAILS			
*PROVIDE THE EXPECTED PROPERTY TRANSFER DATE (MMM,DD,YY):   SEPT=125],  2000 =			
□ NOTIFICATION OF ASSIGNMENT OF RIGHTS HAS PREVIOUSLY BEEN MADE TO PURCHASER.  * PROVIDE THE DATE OF THE SALE AGREEMENT WITH THE PURCHASER (MMM,DD,YY): [SEPI□ 19], [2000]□			
SPECIFY EACH SALE ITEM			
UC 00 242 HEAVY GENERAL PURPOSE TRUCKS I♥ *\$[95000]. [00] * [100]. [00000] % (REMOVE®)			
DESCRIPTION OF ITEM(S): *ICM 26 YARD HAULER			
STATE XXX CITY YYY PROD. NO. 050 TRACKING 4 TRACKING 5			
SUB TOTAL: \$95,000.00			
*SALES TAX AMOUNT: \$4085			
TOTAL SALE AMOUNT: \$99,085.00 TO UPDATE THE TOTAL, CLICK THIS BUTT <u>on to Calculate (</u>			
ADD ANOTHER ITEM ⊕			
CANCEL ⊗ SAVE FOR LATER ♥ REVIEW TRANSACTION ♥			
SECURITY PRIVACY ABOUT E-LKE.COM CONTACT E-LKE.COM TERMS OF USE PATENTS	H		
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FIG.22

E-LIKE.COM - LIKE-KIND EXCHANGES FOR THE NEW MILLENNIUM! - MICROSOFT INTERNET EXPI	ORER	
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ADDRESS[HTTP://206.168.187.194/ ♥	INFOSEEK HOTB	AR.COM
ELECTRONIC HOME LOGOUT SEAR	CH   SITEMAP   HELP	
LIKE KIND EXCHANGES		
E-LIKE.COM SELL [PURCHASE]E-LKE COORDINATOR]WI		
HOME >> SALE TRANSACTION SUMMARY >> CONFIRMATION OF NEW SALE TRANSACTION	TIME REMAINING TO SEND WIRE TODAY 7H 5M	312]
CONFIRMATION OF NEW SALE TRANSACTION	XYZ COMPANY 777777777 PERSONNAME	A
SALE TRANSACTION		
SOME INDUSTRIAL 641		
NAME LASTNAME ————————————————————————————————————		
SUITE 2 731		
HOUSTON, TX 77092, UNITED STATES 732		
(P) 888-888-8888 — 733 (F) 888-888-8888 — 734		
NAME LASTNAME@EMAILADDRESS.COM735		
<del></del>	•	
NEW SALE TRANSACTION DETAILS		
THE DATE SUBMITTED AS THE PROPERTY TRANSFER IS: 9/21/2000 — 643	736	
NOTIFICATION OF ASSIGNMENT OF RIGHTS HAS PREVIOUSLY BEEN MADE TO PURCHASEF	730	
SALE DATE		
THE DATE OF SALE AGREEMENT WITH PURCHASER: 9/18/2000 737		
	· 1	
DESCRIPTION/SIC CODE TOTAL AMOUNT US	% OWNERSHIP	
DC: 00.40: INDUSTRIAL STEAM AND ELECTRIC GENERATION \$125,000.00 AND/OR DISTRIBUTION SYSTEMS 738 740	100.00%	
AND/OR DISTRIBUTION SYSTEMS 738 740	741	
• GE 4500A DIESEL GENERATOR: 739		
SUB TOTAL AMOUNT: \$125,000.00 — 742		
SALES TAX AMOUNT: \$0.00 — 743		
TOTAL SALE AMOUNT: \$125,000.00 — 644		
5 <sup>745</sup>	718 کے 718 کے	
(SUBMIT TRANSACTION ♠) (REVISE TRANSACTION ♠) (SA	VE FOR LATER ♥) (CANCEL ⊗)	
DONE	OINTERNE	<u>i⊽</u> :T

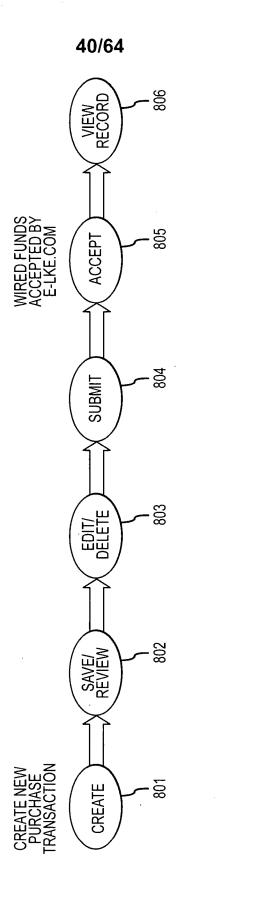
FIG.23

E-LIKE.COM - LIKE-KIND EXCHANGES FOR THE NEW MILLENNIUM! - MICROSOFT INTERNET EXPLORER	
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♦ • ♦ • ○ ② &   Q ■ ○   Bo # □ • □   LINKS WWW.SUPERCRAWLER.COM - IT'S SUPER! - HOME	
	HOTBAR.COM
ELECTRONIC HOME   LOGOUT   SEARCH   SITEMAP   HELP LIKE KIND EXCHANGES	
E-LIKE.COM SELL [PURCHASE[E-LKE COORDINATOR] WIZARD[RESOURCES]	
HOME >> SALE TRANSACTION SUMMARY >> ONE SINGLE EXCHANGE AGREEMENT TIME REMAINING TO SEND WIRE TODAY OH OM	
IF YOUR COMPANY IS NOT ALREADY SUBJECT TO AN ONLINE MASTER EXCHANGE  XYZ COMPANY 7777777777  PERSONNAME  PERSONNAME	A
AN ONLINE SINGLE EXCHANGE AGREEMENT WILL BE ENTERED INTO BETWEEN YOUR COMPANY AND E-LKE.COM, LLC COVERING I THIS NEW SALE TRANSACTION.	
ONLINE SINGLE EXCHANGE AGREEMENT WITH QUALIFIED INTERMEDIARY  VERSION # - REVISED 07-21-00	750
THIS ONLINE SINGLE EXCHANGE AGREEMENT (THIS "AGREEMENT") IS BY AND BETWEEN XYZ COMPANY ("TAXPAYER"). WITH AN ADDRESS OF 999 YYY AVE., SOMECITY, SOME STATE, 99999 AND A UNITED STATES TAXPAYER IDENTIFICATION NUMBER OF 777777777, AND E-LKE.COM, LLC ("INTERMEDIARY"), 111 ZZZ AVE., ACITY, ASTATE, 88888.	<del></del> 750
RECITALS 752 753 751 754  A TAXPAYER HAS ENTERED OR WILL ENTER INTO AGREEMENTS ("SALE AGREEMENTS") WITH VARIOUS PARTIES ("PURCHASERS") IN WHICH TAXPAYER AGREES TO SELL AND PURCHASERS AGREE TO PURCHASE TAXPAYER'S INTERESTS ("RELINQUISHED TAXPAYER INTERESTS") IN CERTAIN REAL OR PERSONAL PROPERTY ("RELINQUISHED PROPERTY"), TAXPAYER ALSO HAS ENTERED OR WILL ENTER INTO AGREEMENTS ("PURCHASE AGREEMENTS") WITH VARIOUS PARTIES ("SELLERS") IN WHICH TAXPAYER AGREES TO PURCHASE AND SELLERS AGREE TO SELL INTERESTS ("REPLACEMENT	
I AXPAYER INTERESTS ) IN LIKE-KIND PROPERTY ( REPLACEMENT PROPERTY ).  TAYPAYER DESIRES TO APPOINT INTERMEDIARY ACTING AS A "OLIALIEIED INTERMEDIARY" DURSTIANT TO THE RECUITATIONS	
TAXPAYER DESIRES TO APPOINT INTERMEDIARY, ACTING AS A "OLIALIFIED INTERMEDIARY" PURSUANT TO THE REGULATIONS  OF SECTION 1031 OF THE INTERNAL REVIEW AND TAXPAYER UPON THE DAY THAT ACCOUNTS THE CODE"). TO ACCUIRE  ENFORCEMBER OF THE INTERNAL REVIEW AND TAXPAYER UPON THE DAY THAT ACCOUNTS	
WANING. THE INTERNAL BELLEVISION OF THE DAY THAT ACCUSED TO ACCUSE TO ACCUSE TO ACCUSE THE MANNER PRESCRIBED BELOW (THE "EFFECTIVE DATE"): TAXAPAYER'S AUTHORIZED OFFERED TO ACCEPT THIS AGREEMENT BY THE AFFIRMATIVE ACTION OF ITS REPRESENTATIVE ("TAXPAYER'S AUTHORIZED REPRESENTATIVE") TYPING THE WORDS "TAXPAYER OFFERS TO ENTER INTO THIS AGREEMENT" AND CLICKING ON THE BOX BELOW MARKED "SEND" (REFERRED TO AS "TAXPAYER'S OFFER"), AND INTERMEDIARY RETURNING TO TAXPAYER'S AUTHORIZED REPRESENTATIVE WITHIN TWENTY-FOUR(24) HOURS OF RECEIPT OF TAXPAYER'S OFFER AN ELECTRONIC MESSAGE, AN EXACT COPY OF THIS AGREEMENT, INCLUDING TAXPAYER'S OFFER, TOGETHER WITH THE FOLLOWING MESSAGE INSERTED BELOW TAXPAYER'S OFFER. "INTERMEDIARY HEREBY ACCEPTS TAXPAYER'S OFFER TO ENTER INTO THE AGREEMENT AS A VALID AND LEGALLY BINDING AGREEMENT ON TAXPAYER AND INTERMEDIARY". INTERMEDIARY AND	
TAXPAYER HEREBY WAIVE ANY RIGHTS AT LAW OR OTHERWISE TO ASSERT AS A DEFENSE TO THE ENFORCEABILITY OF THIS AGREEMENT. THE STATUTE OF FRAUDS OR ANY OTHER LAW, REGULATION, RULE OR LEGAL THEORY THAT OTHERWISE REQUIRES THAT A CONTRACT BE IN FIXED AND TANGIBLE WRITTEN FORM AND SIGNED BY THE PARTIES THERETO OR BE ACCEPTED IN ELECTRONIC FORM IN ANY OTHER MANNER. IN ORDER TO BE ENFORCEABLE. NOTWITHSTANDING THE FOREGOING INTERMEDIARY AND TAXPAYER ACKNOWLEDGE AND AGREE THAT THIS AGREEMENT MAY BE EVIDENCED BY A PAPER COPY SIGNED BY A DULY AUTHORIZED REPRESENTATIVE OF EACH OF THE PARTIES.	
IF YOU AGREE TO THE TERMS OF THIS AGREEMENT, YOU MUST TYPE "YES" TO SUBMIT:	
∑756 ∑757	
(DECLINE ⊗) (ACCEPT ♥)	
SECURITY PRIVACY ABOUT E-LKE.COM CONTACT E-LKE.COM TERMS OF USE PATENTS	
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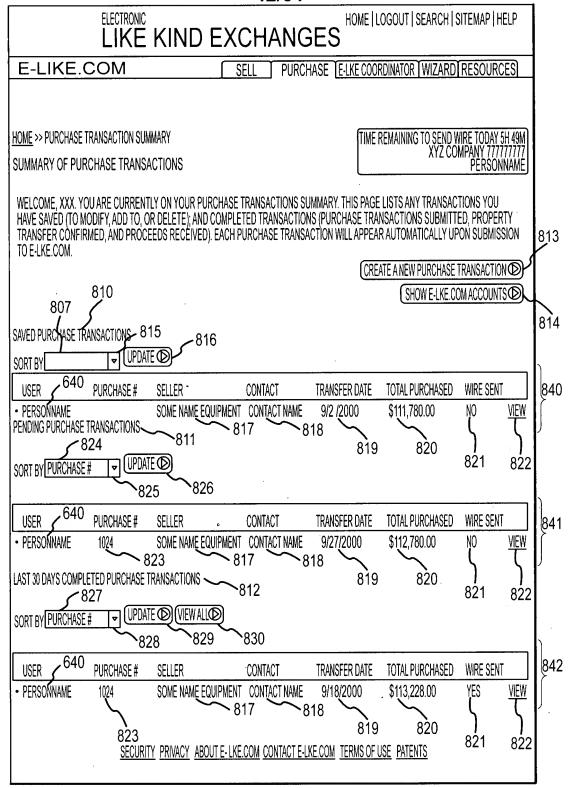
E-LIKE.COM - LIKE-KIND EXCHANGES FOR THE NEW MILLENNIUM! - MICROSOFT INTERNET EXPLORER	
<u>File Edit view Favorites Tools Help</u>	183
⇔·⇔·○원ద)Q코어팅>숄□·目   LINKS WWW.SUPERCRAWLER.COM - IT'S SUPER! - HOME	
ADDRESS[HTTP://206.168.187.194/	HOTBAR.COM
ELECTRONIC HOME   LOGOUT   SEARCH   SITEMAP   HELP	
LIKE KIND EXCHANGES	
E-LIKE.COM SELL [PURCHASE [E-LKE COORDINATOR WIZARD] RESOURCES]	<u> </u>
HOME >> SALE TRANSACTION SUMMARY >> NOTICE OF ASSIGNMENT OBLIGATION  TIME REMAINING TO SEND WIRE TODAY 5H 54M XYZ COMPANY 777777777	
NOTICE OF ASSIGNMENT OBLIGATION 760 PERSONNAME	J
YOUR TRANSACTION WAS SUCCESSFULLY SUBMITTED. YOUR SALE TRANSACTION NUMBER IS: 1001. PRIOR TO FUNDS BEING AVAILABLE, YOU MUST CONFIRM THE PROPERTY TRANSFER DATE. THIS MUST BE DONE ON OR AFTER THE ACTUAL PROPERTY TRANSFER DATE.	
THE TAX REGULATIONS REGARDING DEFERRED EXCHANGES REQUIRE THAT, ON OR BEFORE THE DATE OF TRANSFER OF YOUR PROPERTY, YOUR PURCHASER BE NOTIFIED IN WRITING OF YOUR ASSIGNMENT OF YOUR RIGHTS UNDER THE APPLICABLE SALE AGREEMENT TO E-LKE.COM, LLC, AS QUALIFIED INTERMEDIARY FOR YOUR EXCHANGE. THE ASSIGNMENT OF YOUR RIGHTS TO E-LKE.COM, LLC FOR THIS LIMITED PURPOSE IS CONTAINED IN THE EXCHANGE AGREEMENT BETWEEN YOU AND E-LKE.COM, LLC COVERING THIS SALE TRANSACTION.	
ON THE WIRING INSTRUCTIONS THAT WE SEND TO YOUR PURCHASER, WE INCLUDE THE FOLLOWING NOTICE:	<b>≻</b> 761
YOU ARE HEREBY NOTIFIED THAT XYZ COMPANY HAS ASSIGNED TO E-LKE.COM, LLC, AS ITS QUALIFIED INTERMEDIARY, ITS RIGHTS, BUT NOT ITS OBLIGATIONS, UNDER ITS SALE AGREEMENT WITH YOU DATED 9/18/2000, FOR PURPOSES OF EFFECTING A DEFERRED LIKE-KIND EXCHANGE UNDER SECTION 1031 OF THE INTERNAL REVENUE CODE OF 1986, AS AMENDED, AND THE APPLICABLE REGULATIONS.	
HOWEVER, YOU ALSO SHOULD SEND YOUR PURCHASER A SIMILAR NOTICE, AND RECEIVE CONFIRMATION OF THE PURCHASER'S RECEIPT OF THE NOTICE, IN THE EVENT THAT WE ARE SENDING THE WIRING INSTRUCTIONS AFTER THE DATE OF TRANSFER OF THE PROPERTY BEING SOLD.	
(CLOSE ⊗ ~ 762	
SECURITY PRIVACY ABOUT E-LKE.COM CONTACT E-LKE.COM TERMS OF USE PATENTS	
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U DOILE U	

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ADDRESS[HTTP://206.168.187.194/html/divesting_frames.asp	OTBAR.COM
ELECTRONIC HOME   LOGOUT   SEARCH   SITEMAP   HELP	
LIKE KIND EXCHANGES	
E-LIKE.COM SELL PURCHASE [E-LKE COORDINATOR] WIZARD] RESOURCES	
HOME >> SALE TRANSACTION SUMMARY >> SALE TRANSACTION-CONFIRM PROPERTY TRANSFER DATE TIME REMAINING TO SEND WIRE TODAY OH OM XYZ COMPANY 7777777777	П
SALE TRANSACTION - CONFIRM PROPERTY TRANSFER DATE	
SALE TRANSACTION 1003	
TIR/CONDANY ——641	
YZSMTH ————————————————————————————————————	
VVV VV 0000	
UNITED STATES 5/32	
(P)(999)999 9999 733 (F)(999)999 9999 734	
ANEMAIL@EMAILADDRESS.COM735	
DOODEDTY TRANSCER	
PROPERTY TRANSFER THE DATE THAT YOU ORIGINALLY SUBMITTED AS THE PROPERTY TRANSFER DATE IS: 9/25/2000 ————643	
SALE DATE	
THE DATE OF SALE AGREEMENT WITH PURCHASER: 9/18/2000 ————737	
770 772	
HAS THE PROPERTY YES, THE PROPERTY WAS TRANSFERRED ON:	
TRANSFER OCCURRED? To NO, THE EXPECTED TRANSFER DATE IS:	
DESCRIPTION/SIC CODE SALE AMOUNT US % OWNERSHIP	
DC: 00.242: HEAVY GENERAL PURPOSE TRUCKS \$95,000,00 100.00%	
- GM 26 YARD HAULER 739 738 740 741	
STATE: XXX CITY: YYY PROD. NO.: 050 706 TRACKING 4: TRACKING 5:	
SALES TAX AMOUNT: \$4,085.00 — 743 705 709 TOTAL SALE AMOUNT: \$00.085.00 — 644 710 707	
TOTAL SALE ANIOUNI, 939,000,00	
718 → CANCEL ⊗ (UPDATE TRANSACTION®) 773	
SECURITY PRIVACY ABOUT E-LIKE.COM CONTACT E-LIKE.COM TERMS OF USE PATENTS	
SECONITI (TRIVACT ADOD) E-ENE,COM SONTACT E-ENE,COM TENING OF COL TATERTO	
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FIG.26



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ELECTRONIC	HOME LOGOUT SEARCH SITEMAP HELP	
LIKE KIND EXCHANGE-LIKE.COM		
E-LIKE.COM SELL PURCH HOME >> PURCHASE TRANSACTION SUMMARY	HASE[E-LKE COORDINATOR] WIZARD] RESOURCES]  TIME REMAINING TO SEND W	IIDE TODAV OH OM
SUMMARY OF PURCHASE TRANSACTIONS	XYZ COM	PANY 777777777 PERSONNAME
WELCOME, XXX. YOU ARE CURRENTLY ON YOUR PURCHA: HAVE SAVED (TO MODIFY, ADD TO, OR DELETE); AND COMITRANSFER CONFIRMED, AND PROCEEDS RECEIVED). EAC TO E-LKE.COM.	SE TRANSACTIONS SUMMARY. THIS PAGE LISTS ANY TRANS, PLETED TRANSACTIONS (PURCHASE TRANSACTIONS SUBMI CH PURCHASE TRANSACTION WILL APPEAR AUTOMATICALLY  (CREATE A NEW PURCHASE T	TTED, PROPERTY UPON SUBMISSION 813 RANSACTION ®
SAVED PURCHASE TRANSACTIONS —— 810	(SHOW E-LKE CO	MACCOUNTS® 814
SAVED PURCHASE TRANSACTIONS WILL APPEAR AUTOMATICAL A SAVED PURCHASE TRANSACTION IS AN E-LKE.COM EXCHANG SAVED PURCHASE TRANSACTIONS FOR REVIEW, UPDATE, OR D EACH RECORD LISTED.	LLY UPON SUBMISSION. 3E THAT YOU CREATED AND CHOOSE TO SAVE UNTIL A LATER TIM DELETE AT ANY TIME BY CLICKING ON THE EDIT LINK THAT APPEA	E. YOU MAY ACCESS RS AT THE END OF
PENDING PURCHASE TRANSACTIONS————————————————————————————————————		
SUBMITTED AND WAITING FOR A CONFIRMATION THAT THE PHY ACCOUNT FROM YOUR BUYER. YOU MAY ACCESS PENDING SAI END OF EACH TRANSACTION LISTED. TO ACKNOWLEDGE THAT DATE, CLICK THE TRANSFER LINK. ONCE YOU CONFIRM THAT T PROCEEDS INTO THE ESCROW ACCOUNT, THE SALE TRANSACT	CALLY. A PENDING SALE TRANSACTION IS AN E-LKE COM EXCHAN (SICAL TRANSFER PROPERTY OCCURED AND MONEY IS RECEIVE ILE TRANSACTIONS AT ANY TIME BY CLICKING ON THE VIEW LINK T THE PROPERTY HAS BEEN TRANSFERRED OR TO CHANGE THE E HE PHYSICAL TRANSFER OF PROPERTY OCCURED, AND E-LKE.CO TION COMPLETED AND WILL APPEAR AS A COMPLETED SALE TRAI — 812	D INTO THE ESCROW THAT APPEARS AT THE XPFCTED TRANSFER
LAST 30 DAYS COMPLETED PURCHASE TRANSACTIONS		
THAT HAS BEEN SUBMITTED, TRANSFER OF PROPERTY WAS CO	NUTOMATICALLY. A COMPLETED PURCHASE TRANSACTION IS AN E ONFIRMED, AND YOUR PROCEEDS HAVE BEEN RECEIVED INTO TH ANY TIME BY CLICKING ON THE VIEW LINK THAT APPEARS AT THE I SACTIONS ARE KEPT FOR FUTURE REFERENCE.	IE ESCROW
SECURITY PRIVACY ABOUT E-LKI	E.COM CONTACT E-LKE.COM TERMS OF USE PATENTS	
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**FIG.29** 

E-LIKE.COM - LIKE-KIND EXCHANGES FOR THE NEW MILLENNIUM! - MICROSOFT INTERNET EXPLORER
FILE EDIT VIEW FAVORITES TOOLS HELP
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DDRESS[HTTP://206.168.187.194/html/divesting_frames.asp   SINFOSEEK   HOTBAR.COM
ELECTRONIC HOME   LOGOUT   SEARCH   SITEMAP   HELP
LIKE KIND EXCHANGES
E-LIKE.COM SELL PURCHASE E-LKE COORDINATOR WIZARD RESOURCES
HOME >> PURCHASE TRANSACTION SUMMARY  SUMMARY OF PURCHASE TRANSACTIONS  TIME REMAINING TO SEND WIRE TODAY OH OM XYZ COMPANY 77777777 PERSONNAME
WELCOME, XXX. YOU ARE CURRENTLY ON YOUR PURCHASE TRANSACTIONS SUMMARY. THIS PAGE LISTS ANY TRANSACTIONS YOU HAVE SAVED (TO MODIFY, ADD TO, OR DELETE); AND COMPLETED TRANSACTIONS (PURCHASE TRANSACTIONS SUBMITTED, PROPERTY TRANSFER CONFIRMED, AND PROCEEDS RECEIVED). EACH PURCHASE TRANSACTION WILL APPEAR AUTOMATICALLY UPON SUBMISSION TO E-LKE.COM.
CREATE A NEW PURCHASE TRANSACTION \$\infty\$ 849
850 HIDE E-LKE.COM ACCOUNTS D
ACCOUNT BALANCES FOR PURCHASE TRANSACTIONS 853 856 857 858
DEPRECIATION/SIC CODE — 854 ACCOUNT ACCOUNT BALANCE AVAILABLE DEPRECIATION/SIC CODE — 852 RED=CLOSED GREEN=OPEN CLOSE DATE BANK BALANCE AFTER ALLOCATIONS
ADDITIONAL PROCEEDS \$0.00 863-1 \$0.00 864-1 DC: 00.40: INDUSTRIAL STEAM AND ELECTRIC 09192000-S1-D00.40 870 9/18/2000 \$124,000.00 \$124,000
SAVED PURCHASE TRANSACTIONS 810 867 TOTAL AMOUNT AVAILABLE: \$248,000.00 \$248,000.00
A SAVED PURCHASE TRANSACTIONS WILL APPEAR AUTOMATICALLY UPON SUBMISSION.  A SAVED PURCHASE TRANSACTION IS AN E-LKE COM EXCHANGE THAT YOU CREATED AND CHOOSE TO SAVE UNTIL A LATER TIME. YOU MAY ACCESS SAVED PURCHASE TRANSACTIONS FOR REVIEW, UPDATE, OR DELETE AT ANY TIME BY CLICKING ON THE EDIT LINK THAT APPEARS AT THE END OF EACH RECORD LISTED.
PENDING PURCHASE TRANSACTIONS————————————————————————————————————
PENDING SALE TRANSACTIONS WILL APPEAR HERE AUTOMATICALLY. A PENDING SALE TRANSACTION IS AN E-LKE.COM EXCHANGE THAT IS SUBMITTED AND WAITING FOR A CONFIRMATION THAT THE PHYSICAL TRANSFER PROPERTY OCCURED AND MONEY IS RECEIVED INTO THE ESCROW ACCOUNT FROM YOUR BUYER. YOU MAY ACCESS PENDING SALE TRANSACTIONS AT ANY TIME BY CLICKING ON THE VIEW LINK THAT APPEARS AT THE END OF EACH TRANSACTION LISTED. TO ACKNOWLEDGE THAT THE PROPERTY HAS BEEN TRANSFERRED OR TO CHANGE THE EXPECTED TRANSFER DATE, CLICK THE TRANSFER LINK. ONCE YOU CONFIRM THAT THE PHYSICAL TRANSFER OF PROPERTY OCCURED, AND E-LKE.COM RECEIVES YOUR PROCEEDS INTO THE ESCROW ACCOUNT, THE SALE TRANSACTION COMPLETED AND WILL APPEAR AS A COMPLETED SALE TRANSACTION.
LAST 30 DAYS COMPLETED PURCHASE TRANSACTIONS ——— 812
COMPLETED PURCHASE TRANSACTIONS WILL APPEAR HERE AUTOMATICALLY. A COMPLETED PURCHASE TRANSACTION IS AN E-LKE COM EXCHANGE THAT HAS BEEN SUBMITTED, TRANSFER OF PROPERTY WAS CONFIRMED, AND YOUR PROCEEDS HAVE BEEN RECEIVED INTO THE ESCROW ACCOUNT. YOU MAY ACCESS COMPLETED TRANSACTIONS AT ANY TIME BY CLICKING ON THE VIEW LINK THAT APPEARS AT THE END OF EACH TRANSACTIONS LISTED. YOUR COMPLETED PURCHASE TRANSACTIONS ARE KEPT FOR FUTURE REFERENCE.
SECURITY PRIVACY ABOUT E-LKE.COM CONTACT E-LKE.COM TERMS OF USE PATENTS
DONE OINTERNET

E-LIKE.COM - LIKE-KIND EXCHANGES FOR THE NEW MILLENNIUM! - MICROSOFT INTERNET EXPLORER	
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ELECTRONIC HOME LOGOUT   SEARCH   SITEMAP   HELP	
LIKE KIND EXCHANGES	
E-LIKE.COM SELL PURCHASE[F-LKE COORDINATOR] WIZARD RESOURCES	
HOME >> PURCHASE TRANSACTION SUMMARY TIME REMAINING TO SEND WIRE TODAY:0H 01	
SUMMARY OF PURCHASE TRANSACTIONS XYZ COMPANY 777777777	- 1 11 11
WELCOME, XXX, YOU ARE CURRENTLY ON YOUR PURCHASE TRANSACTIONS SUMMARY. THIS PAGE LISTS ANY TRANSACTIONS YOU HAVE SAVED (TO MODIFY, ADD TO, OR DELETE); AND COMPLETED TRANSACTIONS (PURCHASE TRANSACTIONS SUBMITTED, PROPERT TRANSFER CONFIRMED, AND PROCEEDS RECEIVED). EACH PURCHASE TRANSACTION WILL APPEAR AUTOMATICALLY UPON SUBMISS TO E-LKE.COM.  850  850  REFERENTIAMENT.	[ ا
HAVE SAVED (TO MODIFY, ADD TO, OR DELETE); AND COMPLETED TRANSACTIONS (PURCHASE TRANSACTIONS SUBMITTED, PROPERT	Y I
TRANSPER CONFIRMED, AND PROCEEDS RECEIVED), EACH PORCHASE TRANSACTION WILL APPEAR AUTOMATICALLY OPON SUBMISS  TO E-LKE.COM.  850  856 (CREATE A NEW PURCHASE TRANSACTION €)	813
057 (HIDE ELVE COLLA COCUNITO A	849
000 833	858
BALANCE AVAILABLE  854 ACCOUNT ACCOUNT BALANCE AVAILABLE  DEPRECIATION/SIC CODE 852 RED=CLOSED GREEN=OPEN CLOSE DATE BANK BALANCE AFTER ALLOCATIONS	
ADDITIONAL DECORPTS - CC4 ADDITIONAL DECORPTS - CCC \$11,000,00 \$11,000,00	- I
REAL ESTATE 08162000-M-L1 870 8/31/2000 \$150,000.00 803-4\$150,000.00 804	ŀ-2   <b>     </b>
REALESTATE 09012000-M-L1 9/15/2000 \$0.00 \$0.00	
SIC: 3523: FARM MACHINERY AND EQUIPMENT 09012000-M-S3523 9/15/2000 \$75,000.00 \$75,000.00	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
REAL ESTATE 09162000-M-L1 9/30/2000 \$0.00 \$0.00	851
SIC: 3523: FARM MACHINERY AND EQUIPMENT 09162000-M-S3523 9/30/2000 \$0.00 \$0.00	
DC: 00.40: INDUSTRIAL STEAM AND ELECTRIC 99182000-S1-D00.40 9/18/2000 \$10,772.00 \$10,772.00 \$10,772.00	
I DC: 00.40: INDUSTRIAL STEAM AND ELECTRIC agreement some some some some some some some some	<del>)</del> -2
TOTAL AMOUNT AVAILABLE: \$370,772.00 \$370,772.00	
SAVED PURCHASE IRANSACTIONS—	
SAVED PURCHASE TRANSACTIONS WILL APPEAR AUTOMATICALLY UPON SUBMISSION. 859-2 ASAVED PURCHASE TRANSACTION IS AN E-LKE COMEXCHANGE THAT YOU CREATED AND CHOOSE TO SAVE UNTIL A LATER TIME. YOU MAY ACCESS SAV	<u>2</u>
PURCHASE TRANSACTIONS FOR REVIEW, UPDATE, OR DELETE AT ANY TIME BY CLICKING ON THE EDIT LINK THAT APPEARS AT THE END OF EACH RECOF	RDIISTED
PENDING PURCHASE TRANSACTIONS 811	.0 2.0 / 2.5.
PENDING SALE TRANSACTIONS WILL APPEAR HERE AUTOMATICALLY. A PENDING SALE TRANSACTION IS AN E-LKE.COM EXCHANGE THAT IS	
SUBMITTED AND WAITING FOR A CONFIRMATION THAT THE PHYSICAL TRANSFER PROPERTY OCCURED AND MONEY IS RECEIVED INTO THE ESCR ACCOUNT FROM YOUR BUYER, YOU MAY ACCESS PENDING SALE TRANSACTIONS AT ANY TIME BY CLICKING ON THE VIEW LINK THAT APPEARS A	KOW II
END OF EACH TRANSACTION LISTED. TO ACKNOWLEDGE THAT THE PROPERTY HAS BEEN TRANSFERRED OR TO CHANGE THE EXPECTED TRANS	FER
DATE, CLICK THE TRANSFER LINK, ONCE YOU CONFIRM THAT THE PHYSICAL TRANSFER OF PROPERTY OCCURED, AND E-LKE, COM RECEIVES YO PROCEEDS INTO THE ESCROW ACCOUNT, THE SALE TRANSACTION COMPLETED AND WILL APPEAR AS A COMPLETED SALE TRANSACTION.	UR
LAST 30 DAYS COMPLETED PURCHASE TRANSACTIONS 812	
927 828 829 920	
SORT BY PURCHASE # UPDATE WILLOW	
USER PURCHASER SELLER CONTACT TRANSFER DATE TOTAL PURCHASE TRANSACTION SALE SENT	$\square \rangle_{842}$
PERSONNAME 1013 SOME NAME EQUIPMENT CONTACT NAME 9/18/2000 \$113,228.00 YES VIEW NAME 9/18/2000 \$12,228.00	₩ / 644
SECURITY PRIVACY ABOUT E-LKE.COM CONTACT E-LKE.COM TERMS OF USE PATENTS	$\sim$ $^{\circ}$ $^{\circ}$
640 823 821	
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FIG.31

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E-LIKE COM - LIKE-KIND EXCHANGES FOR THE NEW MILLENNIUM! - MICROSOFT INTERNET EXPLORER FILE EDIT VIEW FAVORITES TOOLS HELP	
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ADDRESS[HTTP://206.168.187.194/HTML/REINVESTING_FRAMES.ASP   INFOSEEK	HOTBAR.COM
ELECTRONIC HOME LOGOUT SEARCH SITEMAP HELP	
E-LIKE.COM SELL PURCHASE E-LKE COORDINATOR WIZARD RESOURCES	
HOME >> PURCHASE TRANSACTION SUMMARY >> CREATE A NEW PURCHASE TRANSACTION (TIME REMAINING TO SEND WIRE TODAY OH 32M)	A
CREATE A NEW PURCHASE TRANSACTION XYZ COMPANY 777777777 PERSONNAME	
* INDICATES REQUIRED.	
SELLER INFORMATION  SELECT A SELLER WITH WHOM YOU'VE TRANSACTED BEFORE:   -SELECT SELLER.   -SELECT SELLER.  -SELECT SELLER.   -SELECT SELLER.	_
IF THE SELLER IS NOT LISTED, ENTER THEIR INFORMATION BELOW.	
**COMPANY NAME: 907 FIRST: LAST: LAST: 904 901 902 903	
*ADDRESS 1: 905	
*ADDRESS2 908~	
*PHONE NUMBER (       )     -       > 913     ~   ~   ~   ~   ~   ~   ~   ~   ~	
*CONTACT EMAIL ADDRESS: 915	
NEW PURCHASE TRANSACTION DETAILS	
*PROPERTYTRANSTERDATE (SEPT= 126), 2000T= > 916  *ABAROUTING NUMBER	
*BANKACCOUNT NUMBER: 919 924 920 921	
ACCOUNT INFORMATION FUNDS APPLIED \$ 5 FUNDS REMAINING	$\supset H$
*DEPRECATIONSC CODE   SIC 3523 FARM MACHINERY AND EQUIPMENT   TO MORE ABOUT THIS CODE   922	2
*USE PLVOS FROM 923 FSIC 3523 FARM MACHINERY AND EQUIPMENT FOR MORE ABOUT THIS CODE 925 *INVOICE ANOUNT \$ [0 ]. [00] [CALCULATE ©]	
929 * OWNERSHP PERCENTAGE 100 1. 100001 % 926 928 927	
*INVOICENTMARES 930	
1 STATE 932 CITY 935	
PRODNO:	
TRACKING7:	
SUB TOTAL: \$0.00 — 940 SALES TAXAMOUNT: \$0	
TOTAL PURCHASE: \$0.00 \( \square 941	
FUNDS YOU ARE RESPONSIBLE FOR: \$0.00 \( \square \) 943  TOTAL WIRE FROM E-LKE TO SELLER'S ACCOUNT: \$0.00 \( \square \) 944	
ADDANOTHER ITEM ⊕ 947 040 945	
COMMENTS AND NOTES 940	
CANCEL ⊗ SAVE FOR LATER → 719 (REVIEW TRANSACTION →	
718 SECURITY PRIVACY ABOUT E-LIKE COM CONTACT E-LIKE COM TERMS OF USE PATENTS 720	
	CDNCT

FIG.32

E-LIKE.COM - LIKE-KIND EXCHANGES FOR THE NEW MILLENNIUM! - MICROSOFT INTERNET EXPLORER	
<u>File Edit view Favorites Tools Help</u>	<i>B</i>
⇔ + ⇔ + ○ ② &   Q ■ ○   팀 - 를   LINKS WWW.SUPERCRAWLER.COM - IT'S SUPER! - HOME	
ADDRESS[HTTP://206.168.187.194/HTML/REINVESTING_FRAMES.ASP	HOTBAR.COM
ELECTRONIC HOME   LOGOUT   SEARCH   SITEMAP   HELP	
LIKE KIND EXCHANGES	
E-LIKE.COM SELL PURCHASE E-LKE COORDINATOR WIZARD RESOURCES	VALL4010
HOME >> PURCHASE TRANSACTION SUMMARY >> CREATE A NEW PURCHASE TRANSACTION CREATE A NEW PURCHASE TRANSACTION THE STATE FOR THE COMPANY WAS LEFT BLANK.  THE STATE FOR THE COMPANY WAS LEFT BLANK.	Y:8H 18MI 7777777
THE STATE FOR THE COMPANY WAS LEFT BLANK.	ONNAME A
THE STATE FOR THE COMPANY WAS LEFT BLANK.  YOU MUST ENTER A NUMERIC ZIP CODE (5 DIGITS)  THE SELLER'S BANK ROUTING NUMBER MUST BE 9 DIGITS AND MUST INCLUDE LEADING ZEROS  948	
I THE SELLER S BANK ACCOUNT NOMBER WAS LEET BLANK.	
YOUR DESCRIPTION FIELD FOR ITEM 1 WAS LEFT BLANK."  IF THE SELLER IS NOT LISTED, ENTER THEIR INFORMATION BELOW.* INDICATES REQUIRED.	
SELLER INFORMATION:	11
SELECT A SELLER WITH WHOM YOU'VE TRANSACTED BEFORE:  -SELECT SELLER-   ▼  (LOAD®)	11
*COMPANY NAME: ABC COMPANY	
*CONTACT NAME: FIRST: [ISTNAME] LAST: [LASTNAME]	
*ADDRESS 1: ANADDRESS	
*ADDRESS 2:	. 1
*CITY: SOMECITY *STATE: XX ▼ *ZIP CODE: 99999	
*PHONE NUMBER: (1999 ) 1999 - 1999 ) 1999   1999	
*FAX NUMBER: (1999) 1999 - 19999   *CONTACT EMAIL   XXXIII ABCCOMPANY.COM	
*CONTACT EMAIL XXX@ABCCOMPANY.COM ADDRESS:	
NEW PURCHASE TRANSACTION DETAILS	
PROPERTY TRANSFER DATE: OCTI 20, 2000 9  - 09182000-S1-D00.40 \$10,772.00 \$0.00  - 09182000-S2-D00.40 \$4,228.00 \$119,772.00	. 11
- 09182000-S1-D00.40 \$10,772.00 \$0.00 - 09182000-S2-D00.40 \$4,228.00 \$119,772.00	
INVOICE ANOUNT \$[15000, [00] CCALCULATE ®	
OWNERSHP PERCENTAGE [00]. [00000] %	
INVOICE NUMBER: 1056 (REMOVE®)	
ITEM DESCRIPTION: ADD TRACKING DETAILS O	
STATE CITY PROD. NO TRACKING 4 TRACKING 5	
SUB TOTAL: \$15,000.00 SALES TAXAMOUNT: \$10   CALCULATE ♥	
TOTAL PURCHASE: \$15,000.00  FUNDS YOU ARE RESPONSIBLE FOR: \$0.00  TOTAL PURCHASE: \$15,000.00	
FUNDS YOU ARE RESPONSIBLE FOR: \$0.00 TOTAL WIRE FROM E-LKE TO SELLER'S ACCOUNT: \$15,000.00	
ADD ANOTHER ITEM ⊕)	
COMMENTS AND NOTES	Ц
40	<del>↓</del>
DONE	ERNET

FIG.33

E-LIKE.COM - LIKE-KIND EXCHANGES FOR THE NEW MILLENNIUM! - MICROSOFT INTERNET EXPLORER	
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⇔·◇·○□ద Q·•○  탐·룔□·盲  LINKS WWW.SUPERCRAWLER.COM·IT'S SUPER!·HOME	
ADDRESS HTTP://206.168.187.194/ ♥ INFOSEEK	HOTBAR.COM
ELECTRONIC HOME LOGOUT SEARCH SITEMAP HELP	
LIKE KIND EXCHANGES	
E-LIKE.COM SELL PURCHASE E-LKE COORDINATOR WIZARD RESOURCES	
HOME >> PURCHASE TRANSACTION SUMMARY >> REVIEW PURCHASE TRANSACTION  REVIEW PURCHASE TRANSACTION  TIME REMAINING TO SEND WIRE TODAY 5H 53M XYZ COMPANY 777717777 PERSONNAME	
REVIEW PURCHASE TRANSACTION PERSONNAME	Â
SELLER: SOME NAME EQUIPMENT	11
CONTACT INFORMATION:	
CONTACT NAME	
CONTACT ADDRESS SOME CITY, SOME STATE 99999 (P)(999) 999 9999 (F)(999) 999 9999 (F)(999) 999 9999	
(P)(999) 999-9999 F(4000) 000-0000	
CONTACTNAME@SOMEEMAILADDRESS.COM	.
NEW PURCHASE TRANSACTION DETAILS	
PROPERTY TRANSFER DATE: 9/27/2000	
ABA ROUTING NUMBER : 011307019, SOMEBANKNAME BANK	
BANK ACCOUNT NUMBER: 21212121 FUNDS APPLIED FUNDS REMAINING	H
DC: 00 40: INDUSTRIAL STEAM AND ELECTRIC GENERATION AND/OR DISTRIBUTION SYSTEMS	
1: 09182000-S1-D00.40 \$10,7/2.00 956 \$0.00 958	
109182000-52-000.40 \$101,228.00 — 957 \$22,772.00 — 959 INVOICE AMOUNT: \$112,000.00	
OWNERSHIP PERCENTAGE: 100.00%	
INVOICE NUMBER: 15054 I ITEM DESCRIPTION: AS NATURAL GAS TURBINE GENERATOR	
I STATE: SOMESTATE CITY: SOMECITY	
I PRODINO: 5520 TRACKING 4:	
I_RACKING /: IRACKING 8:	
SUB TOTAL: \$112,000.00	
ADDITIONAL PROCEEDS \$780.00 — 954 \$10,220.00 — 955 SALES TAXAMOUNT: \$780.00	
TOTAL PURCHASE AMOUNT: \$112,780.00	
FUNDS YOU ARE RESPONSIBLE FOR: \$0.00 TOTAL WIRE FROM E-LKE TO SELLER'S ACCOUNT: \$112.780.00	11
REVISE TRANSACTION ⑤ CANCEL ⊗ SAVE FOR LATER ⑥ SUBMIT TRANSACTION ⑥	
COMMENTS AND NOTES: 950 951 952 953	
SECURITY PRIVACY ABOUT E-LKE.COM CONTACT E-LKE.COM TERMS OF USE PATENTS	
DONE	ERNET

FIG.34

E-LIKE.COM - LIKE-KIND EXCHANGES FOR THE NEW MILLENNIUM! - MICROSOFT INTERNET EXPLORER	
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♦ • ♦ • ○ ② ☎   Q ■ ○   15   LINKS WWW.SUPERCRAWLER.COM - IT'S SUPER! - HOME	7
ADDRESS HTTP://206.168.187.194/ ♥ INFOSEEK	_ HOTBAR.COM
ELECTRONIC HOME   LOGOUT   SEARCH   SITEMAP   HELP LIKE KIND EXCHANGES	
E-LIKE.COM SELL [PURCHASE]E-LKE COORDINATOR [WIZARD] RESOURCES]	
HOME >> E-LKE COORDINATOR ACTIVITIES TIME REMAINING TO SEND WIRE TODAY:5H 46I	ภ
XYZ COMPANY 5 LVC COOPRINATOR A CTIVITIES XYZ COMPANY 777777777	7
LINOMINANI	.
ACCOUNT INFORMATION EDI	<u>[</u>
XYZ COMPANY —	$\searrow$
777777777 — 615  CONTACT INFORMATION EDI	1000
SOME PERSON—640	<u>-</u>
SOME STREET 1001 SOMECITY, SOMESTATE 99999, UNITED STATES 1002	1014
(P) 999 999 — 1003	1011
(F) 999 999 999 1004 XXX@GSOMEEMAIL.COM 1005	
TRACKING DETAILS <u>EDI</u>	Ī
1: STATE 1006	$\searrow$
2: CITY 1007 3: PROD. NO. 1008	1015
4: TRACKING 4 1009	
6. TRACKING 6 1011	
7: IRACKING / 1012 8: TRACKING 8 1013	
REPORTS ALL ACCOUNTS — 1016	
ACTIVE ACCOUNTS — 1017	
PENDING SALES TRANSACTIONS 1018 COMPLETED SALES TRANSACTIONS 1019	
COMPLETED PURCHASE TRANSACTIONS 1020	021
USER ADMINISTRATION 1025 1026 1027 1028 1029 /	(
640 CREATE ANEW USER D	<b>,</b>
USER NAME USER PASSWORD NAME EMAIL SELL PURCHASE SEA COORDINATOR	1031
PERSONNAME XXX999     PERSONNAME XXXQSOMEEMAIL.COM YES     YES     YES YES     DELETE EDI	<u></u> 1032
ANAME XXX888 ANAME YYY@ANOTHERENAILCOM YES NO NO NO DELETE EDI	· .
<u> </u>	
SECURITY PRIVACY ABOUT E-LIKE.COM CONTACT E-LIKE.COM TERMS OF USE PATENTS	
DONE FIG 35	ITERNET

FIG.35

E-LIKE.COM - LIKE-KIND EXCHANGES FOR THE NEW MILLENNIUM! - MICROSOFT INTERNET EXPLORER	
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ADDRESS HTTP://206.168.187.194/ - INFOSEEK	HOTBAR.COM
ELECTRONIC HOME   LOGOUT   SEARCH   SITEMAP   HELP LIKE KIND EXCHANGES	
E-LIKE.COM   SELL   PURCHASE   E-LKE COORDINATOR   WIZARD   RESOURCES	
HOME >> E-LKE COORDINATOR ACTIVITIES >> ADD USER TIME REMAINING TO SEND WIRE TODAY 7H 37M	
ADD USER XYZ COMPANY 777777777 PERSONNAME	
* INDICATES REQUIRED.	
USER INFORMATION	
TYPE IN THE NAME OF THE USER TO RECEIVE ACCESS:	
*FIRST NAME: 1026-1	
*LAST NAME: 1026-2	
*EMAIL: 1027	
TYPE IN THE ACCOUNT DETAILS FOR THE USER:	
*USERNAME: 640	
*PASSWORD: 1025	
USER RIGHTS	
E-LKE RIGHTS:   QSELL   QPURCHASE   QSEA  A020  A020	
COORDINATOR: 1028 1029 1030 1031	
UPDATE ® 1035	
SECURITY PRIVACY ABOUT E-LKE.COM CONTACT E-LKE.COM TERMS OF USE PATENTS	
DONE	ERNET

FIG.36a

E-LIKE.COM - LIKE-KIND EXCHANGES FOR THE NEW MILLENNIUM! - MICROSOFT INTERNET EXPLORER	
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ADDRESS HTTP://206.168.187.194/	HOTBAR.COM
ELECTRONIC HOME   LOGOUT   SEARCH   SITEMAP   HELP LIKE KIND EXCHANGES	
E-LIKE.COM SELL PURCHASE E-LKE COORDINATOR WIZARD RESOURCES	
E-LKE ADMIN HOME >> EDIT TAXPAYER  TIME REMAINING TO SEND WIRE TODAY:0H 7M	
EDIT TAYDAYED XYZ COMPANY 777777777	Π
PERSONNAME * INDICATES REQUIRED.	11
ACCOUNT INFORMATION	
*LEGAL NAME: XYZ COMPANY 614	11
*TAXPAYER ID: 777777777 — 615	
CONTACT INFORMATION  *FIRST NAME: PERSON	
*LAST NAME: NAME 640	
*ADDDECC 4. CONFADDDECC	
ADDRESS 2: \[ \frac{1001}{1001}	l II
*CITY: SOMECITY )	
*STATE: XX [-], UNITED STATES \rightarrow\1002	
*ZIPCODE: 99999	
*PHONE NUMBER: (1999) 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999	
*FAX NUMBER: (1999 ) 1999 - 1999 } 1004	
*EMAIL ADDRESS: XXX@SOMEEMAIL.COM 1005	
TRACKING DETAILS 1006	·
1: STATE	
2:  CIIY	:
1010	- 11
1011	
7: TRACKING 7   REQUIRED 1013 1046   REQUIRED 1047	
(UPDATE ® 1035) (CANCEL ® 1036)	- 11
SECURITY PRIVACY ABOUT E- LKE.COM CONTACT E-LKE.COM TERMS OF USE PATENTS	H
DONE OIN	<del> </del> TERNET

FIG.36b

E-LIKE.COM - LIKE-KIND EXCHANGES FOR THE NEW MILLENNIUM! - MICROSOFT INTERNET EXPLORER										
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\$ + \$ + O D A   Q (		] [	]   LINKS WWW.SU	PERCRAWLER			E			
ADDRESS <u>HTTP://206.168.1</u>					▽	INFOSEEK				HOTBAR.COM
ELECTRONIC HOME   LOGOUT   SEARCH   SITEMAP   HELP LIKE KIND EXCHANGES										
E-LIKE.COM	VE IVIII				RDINATOR WI	ZARDÎ RES	OURCES			. 1
HOME >> E-LKE COORDIN	ATOR ACTIVI	TIES >> A						MAINING TO	SEND WIRE TOD	AY:0H 10M)
ALL ACCOUNTS 614	615							Χ̈́\	7 COMPANY 7	7777777 ONNAME
XYZ COMPANY (77777777 853 1050	7)	.856	1058 105	51 1052	857	105	3 8	58 10	054 1055	1056
7	OPEN DATE CLOSE DAT	DENTIFI E MADE?	CATIÓN IDENTIFICATION DATE	V DATE CREATED	ACTUAL BALANCE	EXPECTED BALANCE	ALLOCATED BALANCE	5	5	
ADDITIONAL PROCEEDS	•	•		•	\$11,000.00	\$0.00	\$0.00	CREDIT/DEBI	<u>T SÁLE PURCHAŚ</u>	1057
• 09182000-S1-D00.40	9/18/2000 9/18/2000	NO	•	9/18/2000	\$10,772.00	\$0.00	\$0.00	CREDIT/DEBI	T <u>SALE</u> <u>PURCHAS</u>	<u>IDÉNTIFY</u>
• 09182000-S2-D00.40	9/18/2000 9/18/2000	NO	•	9/18/2000	\$124,000.00	\$0.00	\$0.00	CREDIT/DEBI	T <u>sale, purchas</u>	<u>IDENTIFY</u>
• 09162000-M-L1	9/16/2000 9/30/2000	NO	•	9/25/2000	\$0.00	\$0.00	\$0.00	<u>CREDIT/DEBI</u>	<u>i sale purchas</u>	<u>identify</u>
• 09162000-M-S3523	9/16/2000 9/30/2000	NO	•	9/25/2000	\$0.00	\$0.00	\$0.00	<u>CREDIT/DEBI</u>	T <u>sale</u> <u>Purchas</u>	<u>identify</u>
• 09012000-M-L1	9/1/2000 9/15/2000	NO	•	9/25/2000	\$0.00	\$0.00	\$0.00	<u>CREDIT/DEBI</u>	T <u>sale</u> <u>Purchas</u>	<u>IDBNIFY</u>
- 09012000-M-S3523	9/1/2000 9/15/2000	NO	•	9/25/2000	\$75,000.00	\$0.00	\$0.00	CREDIT/DEBI	<u>SALE PURCHAS</u>	<u>IDENTIFY</u>
- 08162000-M-L1	8/16/2000 8/31/2000	NO		9/25/2000	\$150,000.00	\$0.00	\$0.00	<u>CREDIT/DEBI</u>	<u>T SALE PURCHAS</u>	<u>identify</u>
• 08012000-M-L1	8/1/2000 8/15/2000	NO	•	9/25/2000	\$0.00	\$0.00	\$0.00	<u>CREDIT/DEBI</u>	T <u>sale</u> <u>purchas</u>	
				CLOSE	<b>⊗</b>	059				
	SECURI	TY PRIV	ACY ABOUTE-LKE				USE PATE	NTS		
	2500111		THE PART LINE			. = 1 1110 01	<u>                                   </u>	<u>v</u>		
· DAUP					<u>.</u>					
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FIG.37

E-LIKE.COM - LIKE-KIND E	-LIKE.COM - LIKE-KIND EXCHANGES FOR THE NEW MILLENNIUM! - MICROSOFT INTERNET EXPLORER										
<u>f</u> ile <u>e</u> dit <u>v</u> iew f <u>a</u> vorit	ES <u>T</u> OOLS	<u>H</u> ELP									Ð
今・4・0回程Q	<b>*⊘ &amp;</b> €	)   • E	I   LINKS WWW	SUPERCRAWLER	R.COM - IT'S SU	PER! - HOME					
ADDRESS HTTP://206.168.1	87.194/				▽	NFOSEEK				HOTBAF	≀.COM
ELECTRONIC HOME   LOGOUT   SEARCH   SITEMAP   HELP  LIKE KIND EXCHANGES											
E-LIKE.COM	C KIII	<u>   </u>		HASE]E-LKE COO	RDINATORIWI	7ARDI RESC	DURCES				$\dashv$
HOME >> E-LKE COORDIN	ATOR ACTIVI	TIES >> AI			TO BUT OF LEASE	<u> </u>		NING TO SEND V	VIRF TOD	AY 5H 42N	
ACTIVE ACCOUNTS 614	615	<u>1120</u> - 7 10	OTTVETTOOODITT	V			THE INCHES	XYZ CO	APANY 7	7777777 Onname	71
XYZ COMPANY (777777777 853 1050	•	<b>,</b> 856	5 5	051 1052	857 <b>S</b>	105	· 5	1054	1055	1056	3
ACCOUNTID	OPEN DATE CLOSE DATI	) identific E Made?	ATIÓN IDENTIFICA DATE	TION DATE CREATED	actual Balance	EXPÉCTED BALANCE	ALLOCATED BALANCE	5 5		<i>\</i>	
ADDITIONAL PROCEEDS	-	•	•	•	\$11,000.00	\$0.00	\$780.00	CREDIT/DEBIT SA	le <u>puró</u>	ASE 1	057
• 09182000-S1-D00.40	9/18/2000 9/18/2000	NO	• .	9/18/2000	\$10,772.00	\$0.00	\$10,772.00	CREDIT/DEBIT SA	<u>le purch</u>	<u>ASE IDÉNT</u>	<u> </u>
- 09182000-S2-D00.40	9/18/2000 9/18/2000	NO		9/18/2000	\$124,000.00	\$0.00	\$101,228.00	CREDIT/DEBIT SA	LE <u>PURO</u>	ASE <u>IDEN</u> T	<u>1FY</u>
• 09162000-M-L1	9/16/2000 9/30/2000	NO	. •	9/25/2000	\$0.00	\$0.00	\$0.00	CREDIT/DEBIT SA	<u>le purc</u>	ASE <u>IDEN</u>	<u>1FY</u>
- 09162000-M-S3523	9/16/2000 9/30/2000	NO		9/25/2000	\$0.00	\$0.00	\$0.00	CREDIT/DEBIT SA	<u>le purc</u>	<u>ASE IDENT</u>	<u>1FY</u>
- 09012000-M-L1	9/1/2000 9/15/2000	NO	•	9/25/2000	\$0.00	\$0.00	\$0.00	CREDIT/DEBIT SA	<u>le purc</u>	IASE IDENT	<u>1FY</u>
• 09012000-M-S3523	9/1/2000 9/15/2000	NO		9/25/2000	\$75,000.00	\$0.00	\$0.00	CREDIT/DEBIT SA	<u>le purci</u>	<u>NASE</u> <u>IDENT</u>	<u>1FY</u>
• 08162000-M-L1	8/16/2000 8/31/2000	NO .	•	9/25/2000	\$150,000.00	\$0.00	\$0.00	CREDIT/DEBIT SA	<u>LE PURC</u>	<u>ASE IDENT</u>	<u>1FY</u>
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FIG.38

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H <u>ome</u> >> <u>e-lke coordinatol</u> Account identificati	R <u>activities</u> >> <u>active accounts</u> >> account identification on	TIME REMAINING TO SEND WIRE TODAY:5H 35M XYZ COMPANY 777777777 PERSONNAME
		'INDICATES REQUIRED
IDENTIFICATION INFORM	IATION	
ACCOUNT ID: OPEN DATE: IDENTIFICATION DATE: *IDENTIFICATION TEXT:	09182000-S2-D00.40 — 853 9/18/2000 — 1050 9/27/2000 — 1051	55421
	UPDATE 1060  SECURITY PRIVACY ABOUT E-LKE.COM CONTACT E-LKE.COM TERM	
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FIG.39

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E-LIKE.COM				COORDINATOR	WIZARD RESC	URCES			
HOME >> E-LKE COORDIN	ATOR ACTIVITIES >>						NING TO SEND	WIRE TODAY: 0H 0	M
ACCOUNT DEBITICR	615 EDIT						XYZ CO	MPANY 7777777 PERSONNAM	77 I
XYZ COMPANY (7777777		1073							
10°ڪي 40°COUNT ACTUAL 1076—	182000-S2-D00.40)	)77 <b>5</b>	<b>-</b> 1078	<b>5</b> 1	1079	5	1080	1083 108	1
TRANSACTION ID	EFFECTIVE DATE	ENTERED DA	TE	DESCRIPTION		SOUR	Œ )	AMOUNT	7
• 4	9/18/2000	9/18/2000		MOVE FROM EXI	PECTED SALE 1	001 <u>SALE</u>	1001	\$125,000.00	_
• 5	9/18/2000	9/18/2000		MOVE FROM EXI	PECTED SALE 1	001 <u>SALE</u>	<u>1001</u>	-\$1,000.00	
ا 10	- سحہ 71	1074		II E III I			TOTAL	\$124,000.00	
ACCOUNT ALLOCATED	(09182000-52-D00	1.40)						1082	
TRANSACTION ID	ENTERED DA	ATE	DESC	RIPTION	SOURCE		AMOUN	<u> </u>	7
NO DEBITS/CREDITS FO	UND								_
101-حي   ACCOUNT EXPECTED	72 (09182000-S2-D00.	·1075 <sup>40)</sup>						٠	
TRANSACTION ID.	ENTERED DATE		DESCRIPTION		SO	JRCE	AM	OUNT	7
• 5	9/18/2000			SALE 1001 ITEM	1 SAL	E 1001		5,000.00	_
• 6	9/18/2000		DEBIT FOR FE	ES FROM SALE 1	001 <u>SAL</u>	<u>.E 1001(FEE</u>	-\$1,0	00.00	
• 9	9/18/2000			UAL SALE 1001 IT	EM1 SAL	.E 1001	-\$12	5,000.00	
• 10	9/18/2000		MOVE TO ACT	UAL SALE 1001 IT		E 1001		00.00	
							TOTAL: \$0.0	0	
			CLC	)SE ⊗\~	1059				
	<u>Security</u> <u>Pr</u>	IVACY ABOUT	E-LKE.COM CC	NTACT E-LKE.CC	M TERMS OF L	JSE <u>Patents</u>		,	
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FIG.40

E-LIKE.COM - LIKE-KIND EXCHANGES	FOR THE NEW MILLENNIUM! - MICRI	OSOFT INTERNET EXPLORER	
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E-LIKE.COM	ND EXCHANGES  SELL [PURCHASE]E-L		<del> </del>
		KE COORDINATOR <u>[WIZARD]                                    </u>	ININIC TO CENID WIDE TODAY OF UM
TRANSACTION	VIIIEO Y OI ENAGGOUNTO Y AGG	OOTH DEBITOROREDITO OVER   IIME KEWA	XYZ COMPANY 777777777 PERSONNAME
SALE TRANSACTION			. 21100111711112
615 — 614 — 615 XYZ COMPANY (777777777)			:
ACCOUNTS SUMMARY (1001)	1091		,
853	614		092
ACCOUNT ID	NAME	AMOUNT	
• 09182000-S1-D00.40	XYZ COMPANY	\$10,772.00	)
- 09182000-S2-D00.40	XYZ COMPANY	\$124,000.0	00
		TOTAL: \$134,772.	00
109 سى 1094 سى	1	<u> </u>	<b>\1</b> 093
TAXPAYER FEES (1001)			
1076		<u></u>	1095
TRANSACTION ID	DATE	DESCRIPTION	AMÕUNT
• 2	9/18/2000	MOVE FROM EXPECTED SALE 1001 ITEM	\$1,000.00
• 3	9/18/2000	MOVE FROM EXPECTED SALE 1001 ITEM1	\$1,000.00
		TOTAL:	\$2,000.00
			<b>∼</b> 1096
		CLOSE ⊗ ~ 1059	
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FIG.41

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LIKE KIND EXCHANGES									
	E-LIKE.COM SELL PURCHASE E-LKE COORDINATOR WIZARD RESOURCES								
<u>  HOME</u> >> <u>E-LKE COO</u> I	<u>RDINATOR ACTIVIT</u>	<u>ies</u> >> approve pending	SALE TRANSACTION	S	TIME REMAINING TO SE	ND WIRE TO	DAY:5H 29M		
APPROVE PENDI	NG SALE TRANS	PACTIONS			٨١٧	COMPANY PER	SONNAME		
		DAGIIONO							
614 — 614 277 COMDANY 7777	615 – و								
XYZ COMPANY (777	((((()					•	,		
	2001_200	2 2003							
SORT BY USER	T→I UPDATEQ	<b>s</b>							
640	109	_	<b>/</b> 770/	771 /643	/ <sup>644</sup>	/ <sup>6</sup>	49		
	<del>- (</del>	( ( ( ) ( ) ( ) ( ) ( ) ( ) ( )		<del></del>					
USER	SALE#	PURCHASER	PROPERTY TRANSFERRED	TRÁNSFER Date	TOTÁL SALE TRANSACTION	WIŘE RECEIVE	2004 D		
• PERSONNAME	1003	SOME HYDROLOGY	NO	9/25/2000	\$99,085.00	YES	<u>APPROVE</u>		
• PERSONNAME	1045	SOME HYDROLOGY	NO	9/26/2000	\$2,025.00	NO	<u>APPROVE</u>		
( <u>CLOSE</u> ⊗)									
SECURITY PRIVACY ABOUT E-LKE.COM CONTACT E-LKE.COM TERMS OF USE PATENTS									
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FIG.42

E-LIKE-COM-LIKE-KIND EXCHANCES FOR THE NEWMILLENNUM - MCROSOFT INTERNET EXPLORER	
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ADDRESS HTTP://200.168.187.194/HTM./REINVESTING_FRAWES.ASP   ~ INFOSEEK   HOTBAR.C	,UM
LIKE KIND EXCHANGES	
E-LIKE.COM SELL PURCHASE E-LKE COORDINATOR (WIZARD) RESOURCES	$\Box$
HONE >> ELKE COORDINATOR ACTIVITIES >> APPROVE PENDING SALES TRANSACTIONS >> APPROVE TWEE REWAINING TO SEND WIRE TODAY:5H26M XYZ COMPANY 7777777771 PERSONNAME SALE TRANSACTION 1003	
SALE TRAINSACTION 1003 *INDICATES REQUIRED.	
SELECT A PURCHASER WITH WHOM YOU'VE TRANSACTED BEFORE:  IF THE PURCHASER IS NOT LISTED, ENTER THEIR INFORMATION BELOW.  * COMPANY NAME: ISOME HYDROLOGY  * CONTACT NAME: FIRST: SOME NAME:  * ADDRESS 1: SOME ADDRESS  ADDRESS 2:	
*CITY: *STATE: XX T= *ZIP CODE: [8888]	
* PHONE NUMBER: (1999-1) 1999-1 - 19999-1 * FAX NUMBER: (1999-1) 1999-1 - 19999-1 * CONTACT EMAIL ADDRESS: [TT] @ANEMAIL ADDRESS. COM	
[SALE TRANSACTION DETAILS	١
* PROVIDE THE EXPECTED PROPERTY TRANSFER DATE (MMM,DD,YY): 9/25/2000  NOTIFICATION OF ASSIGNMENT OF RIGHTS HAS PREVIOUSLY BEEN MADE TO PURCHASER.  * PROVIDE THE DATE OF THE SALE AGREEMENT WITH THE PURCHASER (MMM,DD,YY): 9/18/2000  [SALE ITEMS \$ SALE AMOUNT US % OWNERSHIP]	
DC 00 242 HEAVY GENERAL PURPOSE TRUCKS   ▼ \$ 95000   DO   * 100   .00000 % (REMOVE • • )   MORE ABOUT THIS CODE • )	
DESCRIPTION OF ITEM(S): "IGM 26 YARD HAULER	
STATE: SOME STATE CITY: SOME CITY PROD NO: U50 TRACKING 4: TRACKING 5: TRACKING 7: TRACKING 8: TRACKIN	
SUB TOTAL: \$95,000.00	
*SALES TAX AMOUNT: \$ 4085	
(ADD ANOTHER ITEM ⊕)  (CANCEL ⊗)  (REVIEW TRANSACTION Ф)	
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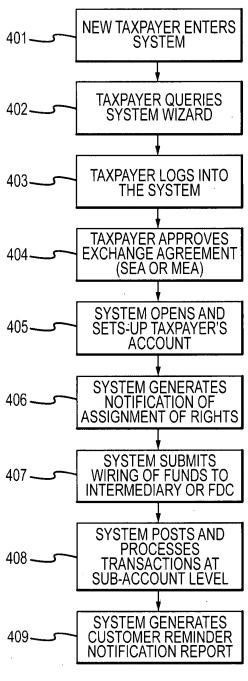
FIG.43

E-LIKE.COM - LIKE-KIND EX	CHANGES FOR THE NEV	MILLENNIUM! - MICROSOFT	INTERNET EXPLORER						
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E-LIKE.COM	SE	<u>LL   PURCHASE</u> JE-LKE CC	ORDINATOR WIZARD RES						
<u>HOME</u> >> <u>E-LKE COORDINA</u>	TOR ACTIVITES >> COM	IPLETED SALES TRANSACTI	ONS	TIME REMAININ	IG TO SEND WIRE TODAY:0H 0M) XYZ COMPANY 777777777				
COMPLETED SALES T	RANSACTIONS				PERSONNAME				
	<del>-</del> 615	0.40	040	044	640				
XYZ COMPANY (77777777	•	/ <sup>642</sup>	$^{643}$	/ <sup>644</sup>	649 ·				
1091 - ح	641 - ح								
SALE#	PURCHASER	CONTACT	TRANSFER DATE	TOTAL	WIRE RECEIVED?				
• 1001	SOME INDUSTRIAL	NAME LASTNAME	9/18/2000	\$125,000.00	YES				
• 1032	SOME INDUSTRIAL	NAME LASTNAME	8/21/2000	\$165,000.00	YES				
• 1033	SOME HYDROLOGY	NAME LASTNAME	9/10/2000	\$80,000.00	YES				
CLOSE ⊗ 1059  SECURITY PRIVACY ABOUT E-LKE.COM CONTACT E-LKE.COM TERMS OF USE PATENTS									
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FIG.44

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LIKE KIND EXCHANGES									
E-LIKE.COM	E-LIKE.COM SELL PURCHASE E-LKE COORDINATOR WIZARD RESOURCES								
<u>HOME</u> >> <u>E-LKE COORDINA</u>	<u>ator activities</u> >> comp	LETED PURCHASE TRANS	actions	TIME REMAINING	G TO SEND WIRE TODAY:01 XYZ COMPANY 777777	H OM)			
COMPLETED PURCHA	SE TRANSACTIONS				PERSONNA	AMÉ			
—614 XYZ COMPANY (77777777	,—615 77\	,818	,819	,820	<b>&gt;</b> 821				
—2006	— 823	(010	(0,0	(020	( )2 )				
PURCHASER#	SELLER SELLER	CONTACT	TRANSFER DATE	TOTAL:	WIRE SENT?	$\neg$ $\mathbb{I}$			
				···		┦			
• 1013	SOMENAME EQUIPMENT	CONTACTNAME	9/18/2000	\$113,228.00	YES				
		CLOSE	<b>⊗~</b> 1059						
	SECURITY PRIVACY	ABOUT E- LKE.COM CONTA	ACT E-LKE.COM TERMS (	OF USE PATENTS					
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FIG.45



**FIG.46** 

420

- 1.) ASK THE TAXPAYER WHETHER THE EXPECTED PROCEEDS FROM THE PROPOSED DIVESTMENT ARE LIKELY TO BE MORE OR LESS THAN THE BASIS AMOUNT LEFT FOR FUTURE DEPRECIATION?
  - A.) IF THE TAXPAYER'S ANSWER IS "LESS" EXPLAIN TO THE TAXPAYER
    THAT THE TAXPAYER SHOULD EXIT THE DIVESTMENT WIZARD
    PROCESS(OR IN ONE EMBODIMENT, EXIT THE DIVESTMENT WIZARD
    PROCESS WITH AN EXPLANATION TO THE TAXPAYER)
  - B.) IF THE TAXPAYER'S ANSWER IS "MORE" CONTINUE WITH THE WIZARD PROCESS

421

- 2.) IS THE ITEM TO BE SOLD "BUSINESS OR INVESTMENT PROPERTY" WITHIN THE U.S.?
  - A.) IF THE TAXPAYER'S ANSWER IS "NO" EXPLAIN TO THE TAXPAYER
    THAT THE TAXPAYER SHOULD EXIT THE DIVESTMENT WIZARD
    PROCESS(OR IN ONE EMBODIMENT, EXIT THE DIVESTMENT WIZARD
    PROCESS WITH AN EXPLANATION TO THE TAXPAYER)
  - B.) IF THE TAXPAYER'S ANSWER IS "YES" CONTINUE WITH THE WIZARD PROCESS

A.

FIG.47a



422

- 3.) IS THE ITEM TO BE DIVESTED "INVENTORY" IN YOUR HANDS OR OTHER EXCLUDED PROPERTY, SUCH AS "STOCKS, BONDS, NOTES, SECURITIES, PARTNERSHIP INTERESTS, INTELLECTUAL PROPERTY (FOR EXAMPLE, PATENT TRADEMARK COPYRIGHT), OR LEGAL CLAIMS"?
  - A.) IF THE TAXPAYER'S ANSWER IS "YES" EXPLAIN TO THE TAXPAYER
    THAT THE TAXPAYER SHOULD EXIT THE DIVESTMENT WIZARD
    PROCESS(OR IN ONE EMBODIMENT, EXIT THE DIVESTMENT WIZARD
    PROCESS WITH AN EXPLANATION TO THE TAXPAYER)
  - B.) IF THE TAXPAYER'S ANSWER IS "NO" CONTINUE WITH THE WZARD PROCESS
- 4.) IS THE ITEM TO BE SOLD "REAL ESTATE"?

423

- A.) IF THE TAXPAYER'S ANSWER IS "YES," EXPLAIN TO THE TAXPAYER THAT THE TAXPAYER MUST ACQUIRE SOME TYPE OF REAL ESTATE WITHIN THE U.S. WITH THE PROCEEDS
- B.) IF THE TAXPAYER'S ANSWER IS "NO" CONTINUE WITH THE WZARD PROCESS



FIG.47b



5.) NOTIFY THE TAXPAYER THAT THE ITEM TO BE DIVESTMENT APPEARS TO BE DEPRECIABLE EQUIPMENT.

- A.) ASK THE TAXPAYER TO IDENTIFY THE DIVESTMENT ASSET BY SELECTING AN SIC CLASS OR A DEPRECIABLE ASSET CLASS FROM A LIST OF SIC CLASSES AND DEPRECIABLE ASSET CLASSES
- B.) NOTIFY THE TAXPAYER THAT THE DIVESTMENT AND SUBSEQUENT REINVESTMENT WOULD QUALIFY FOR TAX DEFERRED TREATMENT SAFE HARBORS AS A LIKE KIND EXCHANGE IF THE TAXPAYER REINVESTS THE PROCEEDS FROM THE PROPOSED DIVESTMENT IN CERTAIN CLASSES OF ITEMS FOR USE IN THE U.S., AND PRESENT TO THE TAXPAYER A LIST OF CATEGORIES OF ITEMS THAT CORRESPOND TO A SAFE HARBOR REINVESTMENT FOR THE SELECTED CLASS OF ITEMS BEING DIVESTED.

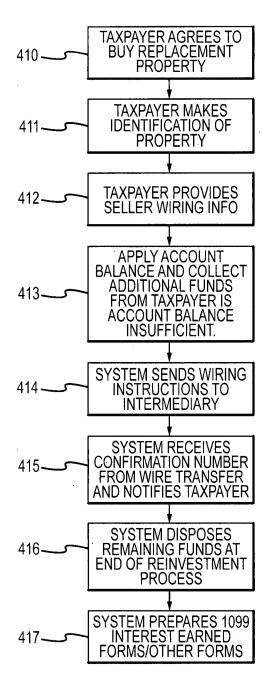
425

424

6.) ASK THE TAXPAYER TO SELECT A TYPE OF AGREEMENT THAT BEST DESCRIBES THE PROPOSED LIKE KIND EXCHANGE TRANSACTION(S) FROM THE TWO CHOICES OF EITHER: A SINGLE EXCHANGE AGREEMENT (SEA) OR A MASTER EXCHANGE AGREEMENT (MEA).



FIG.47c



**FIG.48**